

(2) The amount described in paragraph (a)(1)(i)(a) of this section shall be computed by multiplying the fixed percentage by the sum of (i) the net fair market value of the trust assets (excluding the value of the additional property and any earned income from and any appreciation on such property after its contribution), and (ii) that proportion of the value of the additional property (that was excluded under subdivision (i) of this paragraph), which the number of days in the period which begins with the date of contribution and ends with the earlier of the last day of such taxable year or the last day of the period described in paragraph (a)(5) of this section bears to the number of days in the period which begins with the first day of such taxable year and ends with the earlier of the last day of such taxable year or the last day of the period described in paragraph (a)(5) of this section.

For purposes of this section, all property passing to a charitable remainder unitrust by reason of death of the grantor shall be considered one contribution. The application of the preceding rules may be illustrated by the following examples:

Example 1. On March 2, 1971, X makes an additional contribution of property to a charitable remainder unitrust. The taxable year of the trust is the calendar year and the regular valuation date is January 1 of each year. For purposes of computing the required payout with respect to the additional contribution for the year of contribution, the additional contribution is valued on March 2, 1971, the time of contribution. The property had a value on that date of \$5,000. Income from such property in the amount of \$250 was received on December 31, 1971. The required payout with respect to the additional contribution for the year of contribution is \$208 (5 percent \times \$5,000 \times 305/365). The income earned after the date of the contribution and after the regular valuation date does not enter into the computation.

Example 2. On July 1, 1971, X makes an additional contribution of \$10,000 to a charitable remainder unitrust. The taxable year of the trust is the calendar year and the regular valuation date is December 31 of each year. The fixed percentage is 5 percent. Between July 1, 1971, and December 31, 1971, the additional property appreciates in value to \$12,500 and earns \$500 of income. Because the regular valuation date for the year of contribution occurs after the date of the additional contribution, the additional contribu-

tion including income earned by it is valued on the regular valuation date. Thus, the required payout with respect to the additional contribution is $\frac{\$325.87}{5\text{ percent} \times [\$12,500 + \$500] \times 183/365}$.

(c) *Calculation of the fair market value of the remainder interest of a charitable remainder unitrust.* See § 1.664-4 for rules relating to the calculation of the fair market value of the remainder interest of a charitable remainder unitrust.

(d) *Deduction for transfers to a charitable remainder unitrust.* For rules relating to a deduction for transfers to a charitable remainder unitrust, see section 170, 2055, 2106, or 2522 and the regulations thereunder. The deduction allowed by section 170 for transfers to charity is limited to the fair market value of the remainder interest of a charitable remainder unitrusts regardless of whether an organization described in section 170(c) also receives a portion of the amount described in § 1.664-3(a)(1). For a special rule relating to the reduction of the amount of a charitable contribution deduction with respect to a contribution of certain ordinary income property or capital gain property, see section 170(e)(1) (A) or (B)(i) and the regulations thereunder. For rules for postponing the time for deduction of a charitable contribution of a future interest in tangible personal property, see section 170(a)(3) and the regulations thereunder.

[T.D. 7202, 37 FR 16920, Aug. 23, 1972, as amended by T.D. 8791, 63 FR 68192, Dec. 10, 1998; T.D. 8926, 66 FR 1038, Jan. 5, 2001; T.D. 9102, 69 FR 20, Jan. 2, 2004]

§ 1.664-4 Calculation of the fair market value of the remainder interest in a charitable remainder unitrust.

(a) *Rules for determining present value.* For purposes of sections 170, 2055, 2106, and 2522, the fair market value of a remainder interest in a charitable remainder unitrust (as described in § 1.664-3) is its present value determined under paragraph (d) of this section. The present value determined under this section shall be computed on the basis of—

(1) Life contingencies determined as to each life involved, from the values of *lx* set forth in Table 2000CM contained in § 20.2031-7(d)(7) of this chapter in the case of transfers for which the

valuation date is on or after May 1, 2009; or from Table 90CM contained in § 20.2031-7A(f)(4) in the case of transfers for which the valuation date is after April 30, 1999, and before May 1, 2009. See § 20.2031-7A(a) through (e), whichever is applicable, for transfers for which the valuation date is before May 1, 1999;

(2) Interest at the section 7520 rate in the case of transfers for which the valuation date is after April 30, 1989, or 10 percent in the case of transfers to charitable remainder unitrusts made after November 30, 1983, for which the valuation date is before May 1, 1989. See § 20.2031-7A (a) through (c) of this chapter, whichever is applicable, for transfers for which the valuation date is before December 1, 1983; and

(3) The assumption that the amount described in § 1.664-3(a)(1)(i)(a) is distributed in accordance with the payout sequence described in the governing instrument. If the governing instrument does not prescribe when the distribution is made during the period for which the payment is made, for purposes of this section, the distribution is considered payable on the first day of the period for which the payment is made.

(b) *Actuarial Computations by the Internal Revenue Service.* The regulations in this and in related sections provide tables of actuarial factors and examples that illustrate the use of the tables in determining the value of remainder interests in property. Section 1.7520-1(c)(2) refers to government publications that provide additional tables of factors and examples of computations for more complex situations. If the computation requires the use of a factor that is not provided in this section, the Commissioner may supply the factor upon a request for a ruling. A request for a ruling must be accompanied by a recitation of the facts including the date of birth of each measuring life, and copies of the relevant documents. A request for a ruling must comply with the instructions for requesting a ruling published periodically in the Internal Revenue Bulletin (See § 601.601(d)(2)(ii)(b) of this chapter) and include payment of the required user fee. If the Commissioner furnishes the factor, a copy of the letter sup-

plying the factor should be attached to the tax return in which the deduction is claimed. If the Commissioner does not furnish the factor, the taxpayer must furnish a factor computed in accordance with the principles set forth in this section.

(c) *Statement supporting deduction required.* Any claim for a deduction on any return for the value of a remainder interest in a charitable remainder unitrust must be supported by a full statement attached to the return showing the computation of the present value of such interest.

(d) *Valuation.* The fair market value of a remainder interest in a charitable remainder unitrust (as described in § 1.664-3) for transfers for which the valuation date is on or after May 1, 2009, is its present value determined under paragraph (e) of this section. The fair market value of a remainder interest in a charitable remainder unitrust (as described in § 1.664-3) for transfers for which the valuation date is before May 1, 2009, is its present value determined under the following sections:

Valuation dates		Applicable regulations
After	Before	
—	01-01-52	1.664-4A(a)
12-31-51	01-01-71	1.664-4A(b)
12-31-70	12-01-83	1.664-4A(c)
11-30-83	05-01-89	1.664-4A(d)
04-30-89	05-01-99	1.664-4A(e)
04-30-99	05-01-09	1.664-4A(f)

(e) *Valuation of charitable remainder unitrusts having certain payout sequences for transfers for which the valuation date is on or after May 1, 2009—(1) In general.* Except as otherwise provided in paragraph (e)(2) of this section, in the case of transfers for which the valuation date is on or after May 1, 2009, the present value of a remainder interest is determined under paragraphs (e)(3) through (e)(7) of this section, provided that the amount of the payout as of any payout date during any taxable year of the trust is not larger than the amount that the trust could distribute on such date under § 1.664-3(a)(1)(v) if the taxable year of the trust were to end on such date. See, however, § 1.7520-3(b) (relating to exceptions to the use of the prescribed tables under certain circumstances).

(2) *Transitional rules for valuation of charitable remainder unitrusts.* (i) For purposes of sections 2055, 2106, or 2624, if on May 1, 2009, the decedent was mentally incompetent so that the disposition of the property could not be changed, and the decedent died on or after May 1, 2009, without having regained competency to dispose of the decedent's property, or the decedent died within 90 days of the date that the decedent first regained competency on or after May 1, 2009, the present value of a remainder interest under this section is determined as if the valuation date with respect to the decedent's gross estate is either before or after May 1, 2009, at the option of the decedent's executor.

(ii) For purposes of sections 170, 2055, 2106, 2522, or 2624, in the case of transfers to a charitable remainder unitrust for which the valuation date is on or after May 1, 2009, and before July 1, 2009, the present value of a remainder interest based on one or more measuring lives is determined under this section by use of the section 7520 interest rate for the month in which the valuation date occurs (see §§ 1.7520-1(b) and 1.7520-2(a)(2)) and the appropriate actuarial tables under either paragraph (e)(7) of this section or § 1.664-4A(f)(6), at the option of the donor or the decedent's executor, as the case may be.

(iii) For purposes of paragraphs (e)(2)(i) and (e)(2)(ii) of this section, where the donor or decedent's executor is given the option to use the appropriate actuarial tables under either paragraph (e)(7) of this section or § 1.664-4A(f)(6), the donor or decedent's executor must use the same actuarial table with respect to each individual transaction and with respect to all transfers occurring on the valuation date (for example, gift and income tax charitable deductions with respect to the same transfer must be determined based on the same tables, and all assets includible in the gross estate and/or estate tax deductions claimed must be valued based on the same tables).

(3) *Adjusted payout rate.* For transfers for which the valuation date is after April 30, 1989, the adjusted payout rate is determined by using the appropriate Table F in paragraph (e)(6) of this section, for the section 7520 interest rate

applicable to the transfer. If the interest rate is between 4.2 and 14 percent, see paragraph (e)(6) of this section. If the interest rate is below 4.2 percent or greater than 14 percent, see paragraph (b) of this section. The adjusted payout rate is determined by multiplying the fixed percentage described in § 1.664-3(a)(1)(i)(a) by the factor describing the payout sequence of the trust and the number of months by which the valuation date for the first full taxable year of the trust precedes the first payout date for such taxable year. If the governing instrument does not prescribe when the distribution or distributions shall be made during the taxable year of the trust, see paragraph (a) of this section. In the case of a trust having a payout sequence for which no figures have been provided by the appropriate table, and in the case of a trust that determines the fair market value of the trust assets by taking the average of valuations on more than one date during the taxable year, see paragraph (b) of this section.

(4) *Period is a term of years.* If the period described in § 1.664-3(a)(5) is a term of years, the factor that is used in determining the present value of the remainder interest for transfers for which the valuation date is after November 30, 1983, is the factor under the appropriate adjusted payout rate in Table D of paragraph (e)(6) of this section corresponding to the number of years in the term. If the adjusted payout rate is an amount that is between adjusted payout rates for which factors are provided in Table D, a linear interpolation must be made. The present value of the remainder interest is determined by multiplying the net fair market value (as of the appropriate valuation date) of the property placed in trust by the factor determined under this paragraph. For purposes of this section, the valuation date is, in the case of an inter vivos transfer, the date on which the property is transferred to the trust by the donor. However, if an election is made under section 7520 and § 1.7520-2(b) to compute the present value of the charitable interest by use of the interest rate component for either of the 2 months preceding the month in which the date of transfer

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falls, the month so elected is the valuation date for purposes of determining the interest rate and mortality tables. In the case of a testamentary transfer under section 2055, 2106, or 2624, the valuation date is the date of death, unless the alternate valuation date is elected under section 2032, in which event, and within the limitations set forth in section 2032 and the regulations thereunder, the valuation date is the alternate valuation date. If the decedent's estate elects the alternate valuation date under section 2032 and also elects, under section 7520 and § 1.7520-2(b), to use the interest rate component for one of the 2 months preceding the alternate valuation date, the month so elected is the valuation date for purposes of determining the interest rate and mortality tables. The application of this paragraph (e)(4) may be illustrated by the following example:

Example. D transfers \$100,000 to a charitable remainder unitrust on January 1. The trust instrument requires that the trust pay 8 percent of the fair market value of the trust assets as of January 1st for a term of 12 years to D in quarterly payments (March 31, June 30, September 30, and December 31). The section 7520 rate for January (the month that the transfer occurred) is 9.6 percent. Under Table F(9.6) in paragraph (e)(6) of this section, the appropriate adjustment factor is .944628 for quarterly payments payable at the end of each quarter. The adjusted payout rate is 7.557 (8% × .944628). Based on the remainder factors in Table D in paragraph (e)(6) of this section, the present value of the remainder interest is \$38,950.30, computed as follows:

Factor at 7.4 percent for 12 years .....	.397495
Factor at 7.6 percent for 12 years .....	.387314
Difference .....	.010181

Interpolation adjustment:

$$\frac{7.557\% - 7.4\%}{0.2\%} = \frac{x}{.010181}$$

$$x = .007992$$

Factor at 7.4 percent for 12 years .....	.397495
Less: Interpolation adjustment .....	.007992

Interpolated factor389503

Present value of remainder interest:

(\$100,000 × .389503) \$38,950.30

(5) *Period is the life of one individual.*

(i) If the period described in § 1.664-3(a)(5) is the life of one individual, the factor that is used in determining the present value of the remainder interest for transfers for which the valuation date is on or after May 1, 2009, is the factor in Table U(1) in paragraph (e)(7) of this section under the appropriate adjusted payout. For purposes of the computations described in this paragraph (e)(5), the age of an individual is the age of that individual at the individual's nearest birthday. If the adjusted payout rate is an amount that is between adjusted payout rates for which factors are provided in the appropriate table, a linear interpolation must be made. The present value of the remainder interest is determined by multiplying the net fair market value (as of the valuation date as determined in paragraph (e)(4) of this section) of the property placed in trust by the factor determined under this paragraph (e)(5). If the adjusted payout rate is between 4.2 and 14 percent, see paragraph (e)(7) of this section. If the adjusted payout rate is below 4.2 percent or greater than 14 percent, see paragraph (b) of this section.

(ii) The application of paragraph (e)(5)(i) of this section may be illustrated by the following example:

Example. A, who is 44 years and 11 months old, transfers \$100,000 to a charitable remainder unitrust on January 1st. The trust instrument requires that the trust pay to A semiannually (on June 30 and December 31) 8 percent of the fair market value of the trust assets as of January 1st during A's life. The section 7520 rate for January is 6.6 percent. Under Table F(6.6) in paragraph (e)(6) of this section, the appropriate adjustment factor is .953317 for semiannual payments payable at the end of the semiannual period. The adjusted payout rate is 7.627% (8% × .953317). Based on the remainder factors in Table U(1) in this section, the present value of the remainder interest is \$11,075.00, computed as follows:

Factor at 7.6 percent at age 45 .....	.11141
Factor at 7.8 percent at age 45	<u>.10653</u>
Difference .....	.00488

Interpolation adjustment:

$$\frac{7.627\% - 7.6\%}{0.2\%} = \frac{x}{.00488}$$

$$x = .00066$$

Factor at 7.6 percent at age 45 .....	.11141
Less: Interpolation adjustment	<u>.00066</u>
Interpolated Factor .....	.11075

Present value of remainder interest:

$$(\$100,000 \times .11075) \text{ } \$11,075.00$$

(6) *Actuarial Table D and F (4.2 through 14.0) for transfers for which the valuation date is after April 30, 1989.* For transfers for which the valuation date is after April 30, 1989, the present value of a charitable remainder unitrust interest that is dependent upon a term of years is determined by using the section 7520 rate and the tables in this paragraph (e)(6). For transfers for which the valuation date is on or after May 1, 2009, where the present value of a charitable remainder unitrust interest is dependent on the termination of

a life interest, see Paragraph (e)(5) of this section. See, however, §1.7520-3(b) (relating to exceptions to the use of prescribed tables under certain circumstances). Many actuarial factors not contained in the following tables are contained in Internal Revenue Service Publication 1458, "Actuarial Valuations Version 3B" (2009). This publication will be available beginning May 1, 2009, at no charge, electronically via the IRS Internet site at <http://www.irs.gov>.

TABLE D—SHOWING THE PRESENT WORTH OF A REMAINDER INTEREST POSTPONED FOR A TERM CERTAIN IN A CHARITABLE REMAINDER UNITRUST
[Applicable after April 30, 1989]

Years	Adjusted payout rate									
	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
1 .....	.958000	.956000	.954000	.952000	.950000	.948000	.946000	.944000	.942000	.940000
2 .....	.917764	.913936	.910116	.906304	.902500	.898704	.894916	.891136	.887364	.883600
3 .....	.879218	.873723	.868251	.862801	.857375	.851971	.846591	.841232	.835897	.830584
4 .....	.842291	.835279	.828311	.821387	.814506	.807669	.800875	.794123	.787415	.780749
5 .....	.806915	.798527	.790209	.781960	.773781	.765670	.757627	.749652	.741745	.733904
6 .....	.773024	.763392	.753859	.744426	.735092	.725855	.716716	.707672	.698724	.689870
7 .....	.740557	.729802	.719182	.708694	.698337	.688111	.678013	.668042	.658198	.648478
8 .....	.709454	.697691	.686099	.674677	.663420	.652329	.641400	.630632	.620022	.609569
9 .....	.679657	.666993	.654539	.642292	.630249	.618408	.606765	.595317	.584061	.572995
10 .....	.651111	.637645	.624430	.611462	.598737	.586251	.573999	.561979	.550185	.538615
11 .....	.623764	.609589	.595706	.582112	.568800	.555766	.543003	.530508	.518275	.506298
12597566	.582767	.568304	.554170	.540360	.526866	.513681	.500800	.488215	.475920

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TABLE D—SHOWING THE PRESENT WORTH OF A REMAINDER INTEREST POSTPONED FOR A TERM CERTAIN IN A CHARITABLE REMAINDER UNITRUST—Continued

[Applicable after April 30, 1989]

Years	Adjusted payout rate									
	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
13 .....	.572469	.557125	.542162	.527570	.513342	.499469	.485942	.472755	.459898	.447365
14 .....	.548425	.532611	.517222	.502247	.487675	.473496	.459701	.446281	.433224	.420523
15 .....	.525391	.509177	.493430	.478139	.463291	.448875	.434878	.421289	.408097	.395292
16 .....	.503325	.486773	.470732	.455188	.440127	.425533	.411394	.397697	.384427	.371574
17 .....	.482185	.465355	.449079	.433339	.418120	.403405	.389179	.375426	.362131	.349280
18 .....	.461933	.444879	.428421	.412539	.397214	.382428	.368163	.354402	.341127	.328323
19 .....	.442532	.425304	.408714	.392737	.377354	.362542	.348282	.334555	.321342	.308624
20 .....	.423946	.406591	.389913	.373886	.358486	.343690	.329475	.315820	.302704	.290106

TABLE D—SHOWING THE PRESENT WORTH OF A REMAINDER INTEREST POSTPONED FOR A TERM CERTAIN IN A CHARITABLE REMAINDER UNITRUST

[Applicable after April 30, 1989]

Years	Adjusted payout rate									
	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
1 .....	.938000	.936000	.934000	.932000	.930000	.928000	.926000	.924000	.922000	.920000
2 .....	.879844	.876096	.872356	.868624	.864900	.861184	.857476	.853776	.850084	.846400
3 .....	.825294	.820026	.814781	.809558	.804357	.799179	.794023	.788889	.783777	.778688
4 .....	.774125	.767544	.761005	.754508	.748052	.741638	.735265	.728933	.722643	.716393
5 .....	.726130	.718421	.710779	.703201	.695688	.688240	.680855	.673535	.666277	.659082
6 .....	.681110	.672442	.663867	.655383	.646990	.638687	.630472	.622346	.614307	.606355
7 .....	.638881	.629406	.620052	.610817	.601701	.592701	.583817	.575048	.566391	.557847
8 .....	.599270	.589124	.579129	.569282	.559582	.550027	.540615	.531344	.522213	.513219
9 .....	.562115	.551420	.540906	.530571	.520411	.510425	.500609	.490962	.481480	.472161
10 .....	.527264	.516129	.505206	.494492	.483982	.473674	.463564	.453649	.443925	.434388
11 .....	.494574	.483097	.471863	.460866	.450104	.439570	.429260	.419171	.409298	.399637
12 .....	.463910	.452179	.440720	.429527	.418596	.407921	.397495	.387314	.377373	.367666
13 .....	.435148	.423239	.411632	.400320	.389295	.378550	.368081	.357879	.347938	.338253
14 .....	.408169	.396152	.384465	.373098	.362044	.351295	.340843	.330680	.320799	.311193
15 .....	.382862	.370798	.359090	.347727	.336701	.326002	.315620	.305548	.295777	.286297
16 .....	.359125	.347067	.335390	.324082	.313132	.302529	.292264	.282326	.272706	.263394
17 .....	.336859	.324855	.313254	.302044	.291213	.280747	.270637	.260870	.251435	.242322
18 .....	.315974	.304064	.292579	.281505	.270828	.260533	.250610	.241044	.231823	.222936
19 .....	.296383	.284604	.273269	.262363	.251870	.241775	.232065	.222724	.213741	.205101
20 .....	.278008	.266389	.255233	.244522	.234239	.224367	.214892	.205797	.197069	.188693

TABLE D—SHOWING THE PRESENT WORTH OF A REMAINDER INTEREST POSTPONED FOR A TERM CERTAIN IN A CHARITABLE REMAINDER UNITRUST

[Applicable after April 30, 1989]

Years	Adjusted payout rate									
	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
1 .....	.918000	.916000	.914000	.912000	.910000	.908000	.906000	.904000	.902000	.900000
2 .....	.842724	.839056	.835396	.831744	.828100	.824464	.820836	.817216	.813604	.810000
3 .....	.773621	.768575	.763552	.758551	.753571	.748613	.743677	.738763	.733871	.729000
4 .....	.710184	.704015	.697886	.691798	.685750	.679741	.673772	.667842	.661951	.656100
5 .....	.651949	.644878	.637868	.630920	.624032	.617205	.610437	.603729	.597080	.590490
6 .....	.598489	.590708	.583012	.575399	.567869	.560422	.553056	.545771	.538566	.531441
7 .....	.549413	.541089	.532873	.524764	.516761	.508863	.501069	.493377	.485787	.478297
8 .....	.504361	.495637	.487046	.478585	.470253	.462048	.453968	.446013	.438180	.430467
9 .....	.463003	.454004	.445160	.436469	.427930	.419539	.411295	.403196	.395238	.387420
10 .....	.425037	.415867	.406876	.398060	.389416	.380942	.372634	.364489	.356505	.348678
11 .....	.390184	.380934	.371885	.363031	.354369	.345895	.337606	.329498	.321567	.313811
12 .....	.358189	.348936	.339902	.331084	.322475	.314073	.305871	.297866	.290054	.282430
13 .....	.328817	.319625	.310671	.301949	.293453	.285178	.277119	.269271	.261628	.254187
14 .....	.301854	.292777	.283953	.275377	.267042	.258942	.251070	.243421	.235989	.228768
15 .....	.277102	.268184	.259533	.251144	.243008	.235119	.227469	.220053	.212862	.205891
16 .....	.254380	.245656	.237213	.229043	.221137	.213488	.206087	.198928	.192001	.185302
17 .....	.233521	.225021	.216813	.208887	.201235	.193847	.186715	.179830	.173185	.166772
18 .....	.214372	.206119	.198167	.190505	.183124	.176013	.169164	.162567	.156213	.150095
19 .....	.196794	.188805	.181125	.173741	.166643	.159820	.153262	.146960	.140904	.135085

TABLE D—SHOWING THE PRESENT WORTH OF A REMAINDER INTEREST POSTPONED FOR A TERM CERTAIN IN A CHARITABLE REMAINDER UNITRUST—Continued

[Applicable after April 30, 1989]

Years	Adjusted payout rate									
	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
20 .....	.180657	.172946	.165548	.158452	.151645	.145117	.138856	.132852	.127096	.121577

TABLE D—SHOWING THE PRESENT WORTH OF A REMAINDER INTEREST POSTPONED FOR A TERM CERTAIN IN A CHARITABLE REMAINDER UNITRUST

[Applicable after April 30, 1989]

Years	Adjusted payout rate									
	10.2%	10.4%	10.6%	10.8%	11.0%	11.2%	11.4%	11.6%	11.8%	12.0%
1 .....	.898000	.896000	.894000	.892000	.890000	.888000	.886000	.884000	.882000	.880000
2 .....	.806404	.802816	.799236	.795664	.792100	.788544	.784996	.781456	.777924	.774400
3 .....	.724151	.719323	.714517	.709732	.704969	.700227	.695506	.690807	.686129	.681472
4 .....	.650287	.644514	.638778	.633081	.627422	.621802	.616219	.610673	.605166	.599695
5 .....	.583958	.577484	.571068	.564708	.558406	.552160	.545970	.539835	.533756	.527732
6 .....	.524394	.517426	.510535	.503720	.496981	.490318	.483729	.477214	.470773	.464404
7 .....	.470906	.463613	.456418	.449318	.442313	.435402	.428584	.421858	.415222	.408676
8 .....	.422874	.415398	.408038	.400792	.393659	.386637	.379726	.372922	.366226	.359635
9 .....	.379741	.372196	.364786	.357506	.350356	.343334	.336437	.329663	.323011	.316478
10 .....	.341007	.333488	.326118	.318896	.311817	.304881	.298083	.291422	.284896	.278501
11 .....	.306224	.298805	.291550	.284455	.277517	.270734	.264102	.257617	.251278	.245081
12 .....	.274989	.267729	.260645	.253734	.246990	.240412	.233994	.227734	.221627	.215671
13 .....	.246941	.239886	.233017	.226331	.219821	.213486	.207319	.201317	.195475	.189791
14 .....	.221753	.214937	.208317	.201887	.195641	.189575	.183684	.177964	.172409	.167016
15 .....	.199134	.192584	.186236	.180083	.174121	.168343	.162744	.157320	.152065	.146974
16 .....	.178822	.172555	.166495	.160634	.154967	.149488	.144191	.139071	.134121	.129337
17 .....	.160582	.154609	.148846	.143286	.137921	.132746	.127754	.122939	.118295	.113817
18 .....	.144203	.138530	.133069	.127811	.122750	.117878	.113190	.108678	.104336	.100159
19 .....	.129494	.124123	.118963	.114007	.109247	.104676	.100286	.096071	.092024	.088140
20 .....	.116286	.111214	.106353	.101694	.097230	.092952	.088853	.084927	.081166	.077563

TABLE D—SHOWING THE PRESENT WORTH OF A REMAINDER INTEREST POSTPONED FOR A TERM CERTAIN IN A CHARITABLE REMAINDER UNITRUST

[Applicable after April 30, 1989]

Years	Adjusted payout rate									
	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
1 .....	.878000	.876000	.874000	.872000	.870000	.868000	.866000	.864000	.862000	.860000
2 .....	.770884	.767376	.763876	.760384	.756900	.753424	.749956	.746496	.743044	.739600
3 .....	.676836	.672221	.667628	.663055	.658503	.653972	.649462	.644973	.640504	.636056
4 .....	.594262	.588866	.583507	.578184	.572898	.567648	.562434	.557256	.552114	.547008
5 .....	.521762	.515847	.509985	.504176	.498421	.492718	.487068	.481469	.475923	.470427
6 .....	.458107	.451882	.445727	.439642	.433626	.427679	.421801	.415990	.410245	.404567
7 .....	.402218	.395848	.389565	.383368	.377255	.371226	.365279	.359415	.353631	.347928
8 .....	.353147	.346763	.340480	.334297	.328212	.322224	.316332	.310535	.304830	.299218
9 .....	.310063	.303764	.297579	.291507	.285544	.279690	.273944	.268302	.262764	.257327
10 .....	.272236	.266098	.260084	.254194	.248423	.242771	.237235	.231813	.226502	.221302
11 .....	.239023	.233102	.227314	.221657	.216128	.210725	.205446	.200286	.195245	.190319
12 .....	.209862	.204197	.198672	.193285	.188032	.182910	.177916	.173047	.168301	.163675
13 .....	.184259	.178877	.173640	.168544	.163588	.158766	.154075	.149513	.145076	.140760
14 .....	.161779	.156696	.151761	.146971	.142321	.137809	.133429	.129179	.125055	.121054
15 .....	.142042	.137266	.132639	.128158	.123819	.119618	.115550	.111611	.107798	.104106
16 .....	.124713	.120245	.115927	.111754	.107723	.103828	.100066	.096432	.092922	.089531
17 .....	.109498	.105334	.101320	.097450	.093719	.090123	.086657	.083317	.080098	.076997
18 .....	.096139	.092273	.088554	.084976	.081535	.078227	.075045	.071986	.069045	.066217
19 .....	.084410	.080831	.077396	.074099	.070936	.067901	.064989	.062196	.059517	.056947
20074112	.070808	.067644	.064614	.061714	.058938	.056280	.053737	.051303	.048974

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TABLE F(4.2)—WITH INTEREST AT 4.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.989820	.984755	.981389
1	2	.996577	.986432	.981385	.978030
2	3	.993166	.983056	.978026	
3	4	.989767	.979691	.974679	
4	5	.986380	.976338		
5	6	.983004	.972996		
6	7	.979639	.969666		
7	8	.976286			
8	9	.972945			
9	10	.969615			
10	11	.966296			
11	12	.962989			
12	.....	.959693			

TABLE F(4.4)—WITH INTEREST AT 4.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.989350	.984054	.980533
1	2	.996418	.985806	.980529	.977021
2	3	.992849	.982275	.977017	
3	4	.989293	.978757	.973517	
4	5	.985749	.975251		
5	6	.982219	.971758		
6	7	.978700	.968277		
7	8	.975195			
8	9	.971702			
9	10	.968221			
10	11	.964753			
11	12	.961298			
12	.....	.957854			

TABLE F(4.6)—WITH INTEREST AT 4.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.988882	.983354	.979680
1	2	.996259	.985183	.979676	.976015
2	3	.992532	.981498	.976011	
3	4	.988820	.977826	.972360	
4	5	.985121	.974168		
5	6	.981436	.970524		
6	7	.977764	.966894		
7	8	.974107			
8	9	.970463			
9	10	.966832			
10	11	.963216			
11	12	.959613			
12	.....	.956023			

TABLE F(4.8)—WITH INTEREST AT 4.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.988415	.982657	.978830
2	2	.996101	.984561	.978825	.975013
3	3	.992217	.980722	.975008	
4	4	.988348	.976898	.971206	
5	5	.984494	.973089		
6	6	.980655	.969294		
7	7	.976831	.965515		
8	8	.973022			
9	9	.969228			
10	10	.965448			
11	11	.961684			
12	12	.957934			
12	.....	.954198			

TABLE F(5.0)—WITH INTEREST AT 5.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.987950	.981961	.977982
2	2	.995942	.983941	.977977	.974014
3	3	.991901	.979949	.974009	
4	4	.987877	.975973	.970057	
5	5	.983868	.972013		
6	6	.979876	.968069		
7	7	.975900	.964141		
8	8	.971940			
9	9	.967997			
10	10	.964069			
11	11	.960157			
12	12	.956261			
12	.....	.952381			

TABLE F(5.2)—WITH INTEREST AT 5.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.987486	.981268	.977137
2	2	.995784	.983323	.977132	.973018
3	3	.991587	.979178	.973012	
4	4	.987407	.975050	.968911	
5	5	.983244	.970940		
6	6	.979099	.966847		
7	7	.974972	.962771		
8	8	.970862			
9	9	.966769			
10	10	.962694			
11	11	.958636			
12	12	.954594			
12950570			

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TABLE F(5.4)—WITH INTEREST AT 5.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.987023	.980577	.976295
2	2	.995627	.982707	.976289	.972026
3	3	.991273	.978409	.972019	
4	4	.986938	.974131	.967769	
5	5	.982622	.969871		
6	6	.978325	.965629		
7	7	.974047	.961407		
8	8	.969787			
9	9	.965546			
10	10	.961323			
11	11	.957119			
12	12	.952934			
12	.....	.948767			

TABLE F(5.6)—WITH INTEREST AT 5.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.986562	.979888	.975455
2	2	.995470	.982092	.975449	.971036
3	3	.990960	.977643	.971029	
4	4	.986470	.973214	.966630	
5	5	.982001	.968805		
6	6	.977552	.964416		
7	7	.973124	.960047		
8	8	.968715			
9	9	.964326			
10	10	.959958			
11	11	.955609			
12	12	.951279			
12	.....	.946970			

TABLE F(5.8)—WITH INTEREST AT 5.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.986102	.979201	.974618
2	2	.995313	.981480	.974611	.970050
3	3	.990647	.976879	.970043	
4	4	.986004	.972300	.965496	
5	5	.981382	.967743		
6	6	.976782	.963206		
7	7	.972203	.958692		
8	8	.967646			
9	9	.963111			
10	10	.958596			
11	11	.954103			
12	12	.949631			
12945180			

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TABLE F(6.0)—WITH INTEREST AT 6.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.985643	.978516	.973784
1	2	.995156	.980869	.973776	.969067
2	3	.990336	.976117	.969059	
3	4	.985538	.971389	.964365	
4	5	.980764	.966684		
5	6	.976014	.962001		
6	7	.971286	.957341		
7	8	.966581			
8	9	.961899			
9	10	.957239			
10	11	.952603			
11	12	.947988			
12	.....	.943396			

TABLE F(6.2)—WITH INTEREST AT 6.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.985185	.977833	.972952
1	2	.995000	.980259	.972944	.968087
2	3	.990024	.975358	.968079	
3	4	.985074	.970481	.963238	
4	5	.980148	.965628		
5	6	.975247	.960799		
6	7	.970371	.955995		
7	8	.965519			
8	9	.960691			
9	10	.955887			
10	11	.951107			
11	12	.946352			
12	.....	.941620			

TABLE F(6.4)—WITH INTEREST AT 6.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.984729	.977152	.972122
1	2	.994844	.979652	.972114	.967110
2	3	.989714	.974600	.967101	
3	4	.984611	.969575	.962115	
4	5	.979534	.964576		
5	6	.974483	.959602		
6	7	.969458	.954654		
7	8	.964460			
8	9	.959487			
9	10	.954539			
10	11	.949617			
11	12	.944721			

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TABLE F(6.4)—WITH INTEREST AT 6.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS—Continued

[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
12939850			

TABLE F(6.6)—WITH INTEREST AT 6.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.984274	.976473	.971295
1	2	.994688	.979046	.971286	.966136
2	3	.989404	.973845	.966127	
3	4	.984149	.968672	.960995	
4	5	.978921	.963527		
5	6	.973721	.958408		
6	7	.968549	.953317		
7	8	.963404			
8	9	.958286			
9	10	.953196			
10	11	.948132			
11	12	.943096			
12	.....	.938086			

TABLE F(6.8)—WITH INTEREST AT 6.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.983821	.975796	.970471
1	2	.994533	.978442	.970461	.965165
2	3	.989095	.973092	.965156	
3	4	.983688	.967772	.959879	
4	5	.978309	.962481		
5	6	.972961	.957219		
6	7	.967641	.951985		
7	8	.962351			
8	9	.957089			
9	10	.951857			
10	11	.946653			
11	12	.941477			
12936330			

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TABLE F(7.0)—WITH INTEREST AT 7.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
	1	1.000000	.983368	.975122	.969649
1	2	.994378	.977839	.969639	.964198
2	3	.988787	.972342	.964187	
3	4	.983228	.966875	.958766	
4	5	.977700	.961439		
5	6	.972203	.956033		
6	7	.966736	.950658		
7	8	.961301			
8	9	.955896			
9	10	.950522			
10	11	.945178			
11	12	.939864			
12	.....	.934579			

TABLE F(7.2)—WITH INTEREST AT 7.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
	1	1.000000	.982917	.974449	.968830
1	2	.994223	.977239	.968819	.963233
2	3	.988479	.971593	.963222	
3	4	.982769	.965980	.957658	
4	5	.977091	.960400		
5	6	.971446	.954851		
6	7	.965834	.949335		
7	8	.960255			
8	9	.954707			
9	10	.949192			
10	11	.943708			
11	12	.938256			
12	.....	.932836			

TABLE F(7.4)—WITH INTEREST AT 7.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
	1	1.000000	.982467	.973778	.968013
1	2	.994068	.976640	.968002	.962271
2	3	.988172	.970847	.962260	
3	4	.982311	.965088	.956552	
4	5	.976484	.959364		
5	6	.970692	.953673		
6	7	.964935	.948017		
7	8	.959211			
8	9	.953521			
9	10	.947866			
10	11	.942243			
11	12	.936654			

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TABLE F(7.4)—WITH INTEREST AT 7.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE
ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS—Continued
[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
12931099			

TABLE F(7.6)—WITH INTEREST AT 7.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE
ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.982019	.973109	.967199
1	2	.993914	.976042	.967187	.961313
2	3	.987866	.970103	.961301	
3	4	.981854	.964199	.955451	
4	5	.975879	.958331		
5	6	.969940	.952499		
6	7	.964037	.946703		
7	8	.958171			
8	9	.952340			
9	10	.946544			
10	11	.940784			
11	12	.935058			
12	.....	.929368			

TABLE F(7.8)—WITH INTEREST AT 7.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE
ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.0000000	.981571	.972442	.966387
1	2	.993761	.975447	.966374	.960357
2	3	.987560	.969361	.960345	
3	4	.981398	.963312	.954353	
4	5	.975275	.957302		
5	6	.969190	.951329		
6	7	.963143	.945393		
7	8	.957133			
8	9	.951161			
9	10	.945227			
10	11	.939329			
11	12	.933468			
12	.....	.927644			

TABLE F(8.0)—WITH INTEREST AT 8.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.981125	.971777	.965578
2	2	.993607	.974853	.965564	.959405
3	3	.987255	.968621	.959392	
4	4	.980944	.962429	.953258	
5	5	.974673	.956276		
6	6	.968442	.950162		
7	7	.962250	.944088		
8	8	.956099			
9	9	.949987			
10	10	.943913			
11	11	.937879			
12	12	.931883			
12	.....	.925926			

TABLE F(8.2)—WITH INTEREST AT 8.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.980680	.971114	.964771
2	2	.993454	.974261	.964757	.958455
3	3	.986951	.967883	.958441	
4	4	.980490	.961547	.952167	
5	5	.974072	.955253		
6	6	.967695	.949000		
7	7	.961361	.942788		
8	8	.955068			
9	9	.948816			
10	10	.942605			
11	11	.936434			
12	12	.930304			
12	.....	.924214			

TABLE F(8.2)—WITH INTEREST AT 8.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.980237	.970453	.963966
2	2	.993301	.973670	.963952	.957509
3	3	.986647	.967148	.957494	
4	4	.980037	.960669	.951080	
5	5	.973472	.954233		
6	6	.966951	.947841		
7	7	.960473	.941491		
8	8	.954039			
9	9	.947648			
10	10	.941300			
11	11	.934994			
12	12	.928731			
12922509			

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TABLE F(8.6)—WITH INTEREST AT 8.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.979794	.969794	.963164
2	2	.993148	.973081	.963149	.956565
3	3	.986344	.966414	.956550	
4	4	.979586	.959793	.949996	
5	5	.972874	.953217		
6	6	.966209	.946686		
7	7	.959589	.940199		
8	8	.953014			
9	9	.946484			
10	10	.940000			
11	11	.933559			
12	12	.927163			
12	.....	.920810			

TABLE F(8.8)—WITH INTEREST AT 8.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.979353	.969136	.962364
2	2	.992996	.972494	.962349	.955624
3	3	.986041	.965683	.955609	
4	4	.979135	.958919	.948916	
5	5	.972278	.952203		
6	6	.965468	.945534		
7	7	.958706	.938912		
8	8	.951992			
9	9	.945324			
10	10	.938703			
11	11	.932129			
12	12	.925600			
12	.....	.919118			

TABLE F(9.0)—WITH INTEREST AT 9.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
		Annual period	Semiannual period	Quarterly period	Monthly period
At least	But less than				
1	1	1.000000	.978913	.968481	.961567
2	2	.992844	.971908	.961551	.954686
3	3	.985740	.964954	.954670	
4	4	.978686	.958049	.947839	
5	5	.971683	.951193		
6	6	.964730	.944387		
7	7	.957826	.937629		
8	8	.950972			
9	9	.944167			
10	10	.937411			
11	11	.930703			
12	12	.924043			
12	.....	.917431			

TABLE F(9.2)—WITH INTEREST AT 9.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.978474	.967827	.960772
2	2	.992693	.971324	.960755	.953752
3	3	.985439	.964226	.953734	
4	4	.978238	.957180	.946765	
5	5	.971089	.950186		
6	6	.963993	.943242		
7	7	.956949	.936350		
8	8	.949956			
9	9	.943014			
10	10	.936123			
11	11	.929283			
12	12	.922492			
12	.....	.915751			

TABLE F(9.4)—WITH INTEREST AT 9.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.978037	.967176	.959980
2	2	.992541	.970742	.959962	.952820
3	3	.985138	.963501	.952802	
4	4	.977790	.956315	.945695	
5	5	.970497	.949182		
6	6	.963258	.942102		
7	7	.956074	.935075		
8	8	.948942			
9	9	.941865			
10	10	.934839			
11	11	.927867			
12	12	.920946			
12	.....	.914077			

TABLE F(9.6)—WITH INTEREST AT 9.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.977600	.966526	.959190
2	2	.992390	.970161	.959171	.951890
3	3	.984838	.962778	.951872	
4	4	.977344	.955452	.944628	
5	5	.969906	.948181		
6	6	.962526	.940965		
7	7	.955201	.933805		
8	8	.947932			
9	9	.940718			
10	10	.933560			
11	11	.926455			
12	12	.919405			
12912409			

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TABLE F(9.8)—WITH INTEREST AT 9.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1		2			
Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.977165	.965878	.958402
2	2	.992239	.969582	.958382	.950964
3	3	.984539	.962057	.950945	
4	4	.976898	.954591	.943565	
5	5	.969317	.947183		
6	6	.961795	.939832		
7	7	.954331	.932539		
8	8	.946924			
9	9	.939576			
10	10	.932284			
11	11	.925049			
12	12	.917870			
12	.....	.910747			

TABLE F(10.0)—WITH INTEREST AT 10.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1		2			
Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.976731	.965232	.957616
2	2	.992089	.969004	.957596	.950041
3	3	.984240	.961338	.950021	
4	4	.976454	.953733	.942505	
5	5	.968729	.946188		
6	6	.961066	.938703		
7	7	.953463	.931277		
8	8	.945920			
9	9	.938436			
10	10	.931012			
11	11	.923647			
12	12	.916340			
12	.....	.909091			

TABLE F(10.2)—WITH INTEREST AT 10.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1		2			
Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.976298	.964588	.956833
2	2	.991939	.968428	.956812	.949120
3	3	.983943	.960622	.949099	
4	4	.976011	.952878	.941448	
5	5	.968143	.945196		
6	6	.960338	.937577		
7	7	.952597	.930019		
8	8	.944918			
9	9	.937301			
10	10	.929745			
11	11	.922250			
12	12	.914816			
12907441			

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TABLE F(10.4)—WITH INTEREST AT 10.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.975867	.963946	.956052
2	2	.991789	.967854	.956031	.948202
3	3	.983645	.959907	.948181	
4	4	.975568	.952025	.940395	
5	5	.967558	.944208		
6	6	.959613	.936455		
7	7	.951734	.928765		
8	8	.943919			
9	9	.936168			
10	10	.928481			
11	11	.920858			
12	12	.913296			
12	.....	.905797			

TABLE F(10.6)—WITH INTEREST AT 10.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.975436	.963305	.955274
2	2	.991639	.967281	.955252	.947287
3	3	.983349	.959194	.947265	
4	4	.975127	.951174	.939345	
5	5	.966974	.943222		
6	6	.958890	.935336		
7	7	.950873	.927516		
8	8	.942923			
9	9	.935039			
10	10	.927222			
11	11	.919470			
12	12	.911782			
12	.....	.904159			

TABLE F(10.8)—WITH INTEREST AT 10.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.975007	.962667	.954498
2	2	.991490	.966710	.954475	.946375
3	3	.983052	.958483	.946352	
4	4	.974687	.950327	.938299	
5	5	.966392	.942239		
6	6	.958168	.934221		
7	7	.950014	.926271		
8	8	.941930			
9	9	.933914			
10	10	.925966			
11	11	.918086			
12	12	.910273			
12902527			

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TABLE F(11.0)—WITH INTEREST AT 11.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.974579	.962030	.953724
2	2	.991341	.966140	.953700	.945466
3	3	.982757	.957774	.945442	
4	4	.974247	.949481	.937255	
5	5	.965811	.941260		
6	6	.957449	.933109		
7	7	.949158	.925029		
8	8	.940939			
9	9	.932792			
10	10	.924715			
11	11	.916708			
12	12	.908770			
12	.....	.900901			

TABLE F(11.2)—WITH INTEREST AT 11.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.974152	.961395	.952952
2	2	.991192	.965572	.952927	.944559
3	3	.982462	.957068	.944534	
4	4	.973809	.948638	.936215	
5	5	.965232	.940283		
6	6	.956731	.932001		
7	7	.948304	.923792		
8	8	.939952			
9	9	.931673			
10	10	.923467			
11	11	.915333			
12	12	.907272			
12	.....	.899281			

TABLE F(11.4)—WITH INTEREST AT 11.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.973726	.960762	.952183
2	2	.991044	.965005	.952157	.943655
3	3	.982168	.956363	.943630	
4	4	.973372	.947798	.935178	
5	5	.964654	.939309		
6	6	.956015	.930896		
7	7	.947452	.922559		
8	8	.938967			
9	9	.930557			
10	10	.922223			
11	11	.913964			
12	12	.905778			
12897666			

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TABLE F(11.6)—WITH INTEREST AT 11.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.973302	.960130	.951416
2	2	.990896	.964440	.951389	.942754
3	3	.981874	.955660	.942728	
4	4	.972935	.946959	.934145	
5	5	.964077	.938338		
6	6	.955300	.929795		
7	7	.946603	.921330		
8	8	.937985			
9	9	.929445			
10	10	.920984			
11	11	.912599			
12	12	.904290			
12	.....	.896057			

TABLE F(11.8)—WITH INTEREST AT 11.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.972878	.959501	.950651
2	2	.990748	.963877	.950624	.941855
3	3	.981582	.954959	.941828	
4	4	.972500	.946124	.933114	
5	5	.963502	.937370		
6	6	.954588	.928698		
7	7	.945756	.920105		
8	8	.937006			
9	9	.928337			
10	10	.919748			
11	11	.911238			
12	12	.902807			
12	.....	.894454			

TABLE F(12.0)—WITH INTEREST AT 12.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.972456	.958873	.949888
2	2	.990600	.963315	.949860	.940960
3	3	.981289	.954260	.940932	
4	4	.972065	.945290	.932087	
5	5	.962928	.936405		
6	6	.953877	.927603		
7	7	.944911	.918884		
8	8	.936029			
9	9	.927231			
10	10	.918515			
11	11	.909882			
12	12	.901329			
12892857			

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TABLE F(12.2)—WITH INTEREST AT 12.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000			
1	2	.990453	.972034	.958247	.949128
2	3	.980997	.962754	.949099	.940067
3	4	.971632	.953563	.940038	
4	5	.962356	.944460	.931063	
5	6	.953168	.935443		
6	7	.944069	.926512		
7	8	.935056	.917667		
8	9	.926129			
9	10	.917287			
10	11	.908530			
11	12	.899856			
12	.....	.891266			

TABLE F(12.4)—WITH INTEREST AT 12.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000			
1	2	.990306	.971614	.957623	.948370
2	3	.980706	.962195	.948340	.939176
3	4	.971199	.952868	.939147	
4	5	.961785	.943631	.930043	
5	6	.952461	.934484		
6	7	.943228	.925425		
7	8	.934085	.916454		
8	9	.925030			
9	10	.916063			
10	11	.907183			
11	12	.898389			
12	.....	.889680			

TABLE F(12.6)—WITH INTEREST AT 12.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	but less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000			
1	2	.990159	.971195	.957000	.947614
2	3	.980416	.961638	.947583	.938289
3	4	.970768	.952175	.938258	
4	5	.961215	.942805	.929025	
5	6	.951756	.933527		
6	7	.942390	.924341		
7	8	.933117	.915245		
8	9	.923934			
9	10	.914842			
10	11	.905840			
11	12	.896926			

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TABLE F(12.6)—WITH INTEREST AT 12.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS—Continued
[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	but less than	Annual period	Semiannual period	Quarterly period	Monthly period
12888099			

TABLE F(12.8)—WITH INTEREST AT 12.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	but less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.970777	.956379	.946860
1	2	.990013	.961082	.946828	.937403
2	3	.980126	.951484		
3	4	.970337	.941981	.928011	
4	5	.960647	.932574		
5	6	.951053	.923260		
6	7	.941554	.914040		
7	8	.932151			
8	9	.922842			
9	10	.913625			
10	11	.904501			
11	12	.895468			
12	.....	.886525			

TABLE F(13.0)—WITH INTEREST AT 13.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS
[Applicable after April 30, 1989]

¹ Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		² Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1	1.000000	.970360	.955760	.946108
1	2	.989867	.960528	.946075	.936521
2	3	.979836	.950795	.936489	
3	4	.969908	.941160	.926999	
4	5	.960079	.931623		
5	6	.950351	.922183		
6	7	.940721	.912838		
7	8	.931188			
8	9	.921753			
9	10	.912412			
10	11	.903167			
11	12	.894015			
12884956			

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TABLE F(13.2)—WITH INTEREST AT 13.2 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.969945	.955143	.945359
2	2	.989721	.959975	.945325	.935641
3	3	.979548	.950107	.935608	
4	4	.969479	.940341	.925991	
5	5	.959514	.930675		
6	6	.949651	.921109		
7	7	.939889	.911641		
8	8	.930228			
9	9	.920667			
10	10	.911203			
11	11	.901837			
12	12	.892567			
12	.....	.883392			

TABLE F(13.4)—WITH INTEREST AT 13.4 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.969530	.954527	.944611
2	2	.989575	.959423	.944577	.934764
3	3	.979260	.949422	.934730	
4	4	.969051	.939524	.924986	
5	5	.958949	.929730		
6	6	.948953	.920038		
7	7	.939060	.910447		
8	8	.929271			
9	9	.919584			
10	10	.909998			
11	11	.900511			
12	12	.891124			
12	.....	.881834			

TABLE F(13.6)—WITH INTEREST AT 13.6 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.969117	.953913	.943866
2	2	.989430	.958873	.943831	.933890
3	3	.978972	.948738	.933854	
4	4	.968624	.938710	.923984	
5	5	.958386	.928788		
6	6	.948256	.918971		
7	7	.938233	.909257		
8	8	.928316			
9	9	.918504			
10	10	.908796			
11	11	.899190			
12	12	.889686			
12	.....	.880282			

TABLE F(13.8)—WITH INTEREST AT 13.8 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.968704	.953301	.943123
2	2	.989285	.958325	.943087	.933018
3	3	.978685	.948056	.932982	
4	4	.968199	.937898	.922985	
5	5	.957824	.927849		
6	6	.947561	.917907		
7	7	.937408	.908072		
8	8	.927364			
9	9	.917428			
10	10	.907598			
11	11	.897873			
12	12	.888252			
12	.....	.878735			

TABLE F(14.0)—WITH INTEREST AT 14.0 PERCENT, SHOWING FACTORS FOR COMPUTATION OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS

[Applicable after April 30, 1989]

1 Number of months by which the valuation date for the first full taxable year of the trust precedes the first payout		2 Factors for payout at the end of each period			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
1	1	1.000000	.968293	.952691	.942382
2	2	.989140	.957778	.942345	.932148
3	3	.978399	.947377	.932111	
4	4	.967774	.937088	.921989	
5	5	.957264	.926912		
6	6	.946868	.916846		
7	7	.936586	.906889		
8	8	.926415			
9	9	.916354			
10	10	.906403			
11	11	.896560			
12	12	.886824			
12	.....	.877193			

(7) *Actuarial Table U(1) for transfers for which the valuation date is on or after May 1, 2009.* For transfers for which the valuation date is on or after May 1, 2009, the present value of a charitable remainder unitrust interest that is dependent on the termination of a life interest is determined by using the section 7520 rate, Table U(1) in this paragraph (e)(7) and Table F(4.2) through (14.0) in paragraph (e)(6) of this section.

See, however, §1.7520-3(b) (relating to exceptions to the use of prescribed tables under certain circumstances). Many actuarial factors not contained in the following tables are contained in Internal Revenue Service Publication 1458, “Actuarial Valuations Version 3B” (2009). This publication is available, at no charge, electronically via the IRS Internet site at <http://www.irs.gov>.

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Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

AGE	Adjusted Payout Rate									
	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
0	.05527	.04953	.04455	.04023	.03648	.03321	.03037	.02789	.02573	.02383
1	.05095	.04501	.03986	.03538	.03148	.02809	.02513	.02255	.02029	.01831
2	.05269	.04659	.04128	.03666	.03264	.02913	.02606	.02338	.02103	.01896
3	.05468	.04841	.04295	.03818	.03403	.03040	.02722	.02443	.02199	.01984
4	.05684	.05039	.04477	.03986	.03557	.03181	.02852	.02563	.02309	.02085
5	.05912	.05251	.04672	.04166	.03723	.03335	.02993	.02694	.02429	.02197
6	.06154	.05475	.04880	.04359	.03901	.03500	.03146	.02835	.02561	.02319
7	.06407	.05709	.05097	.04561	.04089	.03673	.03308	.02985	.02700	.02448
8	.06672	.05956	.05328	.04775	.04288	.03859	.03481	.03146	.02850	.02588
9	.06951	.06217	.05571	.05002	.04500	.04057	.03665	.03319	.03012	.02739
10	.07244	.06491	.05827	.05241	.04724	.04266	.03861	.03503	.03184	.02901
11	.07550	.06778	.06096	.05494	.04961	.04489	.04070	.03698	.03368	.03074
12	.07869	.07078	.06378	.05759	.05210	.04723	.04290	.03906	.03563	.03258
13	.08199	.07389	.06670	.06034	.05468	.04966	.04519	.04121	.03767	.03450
14	.08536	.07706	.06969	.06315	.05733	.05215	.04754	.04342	.03975	.03646
15	.08877	.08027	.07271	.06599	.06000	.05467	.04990	.04565	.04184	.03844
16	.09221	.08351	.07576	.06885	.06269	.05719	.05228	.04788	.04394	.04041
17	.09570	.08679	.07885	.07176	.06542	.05975	.05468	.05014	.04606	.04240
18	.09925	.09014	.08199	.07471	.06820	.06236	.05712	.05243	.04821	.04442
19	.10289	.09356	.08522	.07774	.07104	.06503	.05963	.05478	.05041	.04648
20	.10665	.09711	.08856	.08089	.07400	.06781	.06224	.05723	.05272	.04864
21	.11052	.10077	.09201	.08413	.07706	.07068	.06495	.05977	.05510	.05088
22	.11452	.10455	.09558	.08750	.08023	.07367	.06776	.06241	.05759	.05322
23	.11867	.10848	.09929	.09101	.08354	.07680	.07070	.06519	.06019	.05567
24	.12300	.11259	.10319	.09470	.08703	.08009	.07381	.06812	.06297	.05829
25	.12755	.11691	.10730	.09860	.09073	.08359	.07713	.07126	.06593	.06109
26	.13232	.12146	.11163	.10272	.09464	.08731	.08065	.07460	.06910	.06409
27	.13732	.12624	.11619	.10706	.09878	.09125	.08440	.07816	.07248	.06731
28	.14255	.13125	.12098	.11164	.10315	.09542	.08837	.08195	.07609	.07074
29	.14799	.13647	.12598	.11644	.10773	.09980	.09256	.08594	.07990	.07438
30	.15365	.14191	.13120	.12144	.11252	.10438	.09694	.09014	.08391	.07821
31	.15952	.14756	.13664	.12666	.11754	.10919	.10155	.09455	.08813	.08225
32	.16561	.15343	.14230	.13210	.12277	.11422	.10637	.09918	.09257	.08650
33	.17193	.15954	.14819	.13778	.12824	.11948	.11143	.10403	.09724	.09098
34	.17845	.16585	.15429	.14367	.13391	.12495	.11670	.10910	.10211	.09566

Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

Adjusted Payout Rate										
AGE	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
35	.18520	.17239	.16062	.14979	.13982	.13065	.12219	.11440	.10721	.10057
36	.19218	.17916	.16718	.15614	.14597	.13659	.12793	.11993	.11254	.10571
37	.19938	.18617	.17398	.16274	.15236	.14276	.13390	.12570	.11812	.11110
38	.20683	.19342	.18103	.16958	.15900	.14920	.14013	.13173	.12395	.11673
39	.21450	.20090	.18832	.17667	.16588	.15588	.14661	.13801	.13003	.12261
40	.22241	.20862	.19585	.18400	.17301	.16281	.15334	.14454	.13636	.12875
41	.23055	.21659	.20362	.19158	.18040	.17000	.16033	.15133	.14295	.13514
42	.23892	.22479	.21164	.19942	.18804	.17744	.16757	.15838	.14980	.14180
43	.24756	.23326	.21994	.20753	.19596	.18517	.17511	.16572	.15695	.14875
44	.25644	.24198	.22849	.21590	.20415	.19318	.18293	.17334	.16438	.15599
45	.26557	.25096	.23731	.22455	.21263	.20147	.19103	.18125	.17210	.16352
46	.27496	.26021	.24641	.23349	.22139	.21006	.19943	.18947	.18013	.17136
47	.28460	.26972	.25578	.24270	.23044	.21893	.20813	.19799	.18846	.17951
48	.29451	.27950	.26542	.25220	.23978	.22811	.21714	.20682	.19712	.18798
49	.30468	.28957	.27536	.26201	.24944	.23761	.22648	.21599	.20611	.19679
50	.31515	.29994	.28562	.27214	.25943	.24746	.23617	.22552	.21547	.20598
51	.32591	.31062	.29620	.28260	.26976	.25765	.24621	.23541	.22520	.21554
52	.33697	.32161	.30710	.29340	.28045	.26821	.25663	.24568	.23531	.22550
53	.34832	.33291	.31833	.30453	.29148	.27912	.26741	.25632	.24582	.23585
54	.35995	.34449	.32985	.31598	.30283	.29037	.27855	.26733	.25669	.24658
55	.37183	.35635	.34166	.32773	.31450	.30194	.29001	.27868	.26791	.25768
56	.38390	.36841	.35370	.33971	.32642	.31378	.30175	.29032	.27943	.26907
57	.39618	.38069	.36596	.35194	.33859	.32588	.31377	.30224	.29125	.28077
58	.40862	.39316	.37842	.36438	.35099	.33822	.32605	.31443	.30334	.29276
59	.42126	.40583	.39110	.37705	.36364	.35083	.33859	.32691	.31574	.30506
60	.43410	.41873	.40403	.38999	.37656	.36372	.35145	.33970	.32846	.31770
61	.44714	.43183	.41718	.40316	.38974	.37689	.36458	.35279	.34149	.33067
62	.46033	.44510	.43052	.41653	.40313	.39028	.37796	.36614	.35480	.34391
63	.47366	.45853	.44402	.43010	.41673	.40390	.39157	.37974	.36836	.35744
64	.48712	.47212	.45770	.44385	.43053	.41773	.40542	.39358	.38219	.37123
65	.50073	.48586	.47156	.45779	.44454	.43179	.41951	.40768	.39629	.38531
66	.51461	.49990	.48573	.47207	.45891	.44623	.43400	.42220	.41083	.39985
67	.52872	.51419	.50018	.48665	.47360	.46100	.44884	.43710	.42576	.41481
68	.54302	.52869	.51484	.50147	.48854	.47605	.46398	.45231	.44103	.43011
69	.55744	.54333	.52968	.51648	.50371	.49134	.47938	.46780	.45659	.44573
70	.57198	.55810	.54467	.53165	.51905	.50683	.49500	.48352	.47241	.46163

Internal Revenue Service, Treasury

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Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

Adjusted Payout Rate										
AGE	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
71	.58662	.57300	.55980	.54700	.53458	.52253	.51084	.49950	.48849	.47781
72	.60134	.58800	.57505	.56247	.55026	.53840	.52688	.51569	.50481	.49425
73	.61608	.60303	.59035	.57803	.56604	.55439	.54305	.53203	.52131	.51087
74	.63077	.61804	.60565	.59358	.58184	.57041	.55928	.54844	.53789	.52761
75	.64536	.63295	.62085	.60907	.59759	.58639	.57548	.56485	.55447	.54436
76	.65980	.64772	.63594	.62445	.61323	.60229	.59162	.58120	.57102	.56110
77	.67408	.66234	.65089	.63970	.62877	.61809	.60766	.59747	.58751	.57779
78	.68817	.67679	.66567	.65479	.64416	.63376	.62359	.61364	.60392	.59440
79	.70205	.69104	.68026	.66971	.65938	.64927	.63937	.62968	.62019	.61090
80	.71569	.70504	.69461	.68439	.67438	.66457	.65495	.64553	.63629	.62724
81	.72905	.71878	.70871	.69883	.68914	.67963	.67031	.66116	.65219	.64339
82	.74213	.73224	.72252	.71299	.70363	.69444	.68541	.67655	.66785	.65930
83	.75489	.74538	.73603	.72684	.71781	.70894	.70022	.69165	.68323	.67495
84	.76731	.75818	.74919	.74036	.73167	.72312	.71471	.70644	.69830	.69029
85	.77937	.77062	.76200	.75352	.74516	.73694	.72884	.72087	.71302	.70529
86	.79106	.78268	.77443	.76629	.75828	.75038	.74260	.73493	.72738	.71993
87	.80235	.79434	.78645	.77866	.77098	.76341	.75595	.74858	.74132	.73416
88	.81324	.80560	.79806	.79062	.78328	.77603	.76888	.76182	.75486	.74798
89	.82371	.81643	.80924	.80214	.79513	.78821	.78137	.77461	.76794	.76134
90	.83375	.82682	.81998	.81321	.80653	.79992	.79339	.78693	.78055	.77424
91	.84336	.83678	.83027	.82383	.81747	.81117	.80494	.79878	.79268	.78665
92	.85253	.84629	.84011	.83399	.82794	.82194	.81601	.81014	.80433	.79857
93	.86126	.85534	.84948	.84367	.83792	.83222	.82658	.82099	.81545	.80997
94	.86956	.86395	.85840	.85289	.84743	.84202	.83666	.83134	.82608	.82086
95	.87744	.87213	.86687	.86166	.85648	.85135	.84626	.84122	.83621	.83125
96	.88487	.87985	.87488	.86994	.86504	.86017	.85535	.85056	.84581	.84109
97	.89188	.88714	.88244	.87776	.87312	.86852	.86395	.85941	.85490	.85042
98	.89850	.89402	.88958	.88516	.88077	.87641	.87208	.86778	.86351	.85927
99	.90475	.90053	.89632	.89215	.88800	.88388	.87978	.87571	.87167	.86765
100	.91057	.90658	.90261	.89867	.89475	.89085	.88697	.88312	.87929	.87548
101	.91610	.91234	.90860	.90487	.90117	.89749	.89382	.89018	.88655	.88295
102	.92122	.91767	.91413	.91061	.90711	.90363	.90017	.89672	.89328	.88987
103	.92630	.92296	.91963	.91632	.91303	.90975	.90648	.90323	.89999	.89677
104	.93097	.92783	.92470	.92158	.91847	.91537	.91229	.90922	.90616	.90312
105	.93558	.93263	.92969	.92676	.92383	.92092	.91802	.91513	.91225	.90938
106	.94135	.93864	.93594	.93325	.93057	.92789	.92522	.92256	.91991	.91726
107	.94789	.94546	.94304	.94062	.93821	.93580	.93340	.93101	.92861	.92623
108	.95844	.95648	.95453	.95258	.95063	.94868	.94673	.94478	.94284	.94090
109	.97900	.97800	.97700	.97600	.97500	.97400	.97300	.97200	.97100	.97000

Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

AGE	Adjusted Payout Rate									
	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
0	.02217	.02071	.01942	.01829	.01729	.01640	.01561	.01491	.01429	.01373
1	.01657	.01504	.01369	.01250	.01145	.01053	.00970	.00897	.00831	.00773
2	.01715	.01555	.01415	.01290	.01180	.01082	.00996	.00918	.00850	.00788
3	.01795	.01628	.01481	.01350	.01235	.01132	.01041	.00960	.00887	.00822
4	.01888	.01714	.01560	.01423	.01302	.01194	.01098	.01013	.00936	.00867
5	.01991	.01809	.01648	.01505	.01378	.01265	.01164	.01074	.00993	.00921
6	.02104	.01914	.01746	.01597	.01463	.01345	.01239	.01144	.01059	.00982
7	.02225	.02027	.01851	.01695	.01555	.01430	.01319	.01219	.01130	.01049
8	.02356	.02149	.01965	.01802	.01656	.01525	.01408	.01303	.01209	.01124
9	.02497	.02282	.02090	.01919	.01766	.01629	.01506	.01396	.01296	.01207
10	.02649	.02425	.02224	.02046	.01885	.01742	.01613	.01497	.01392	.01298
11	.02812	.02578	.02369	.02182	.02015	.01865	.01729	.01608	.01498	.01398
12	.02986	.02742	.02525	.02329	.02154	.01997	.01855	.01727	.01612	.01508
13	.03167	.02914	.02687	.02483	.02300	.02135	.01987	.01853	.01732	.01622
14	.03352	.03089	.02852	.02640	.02449	.02276	.02121	.01981	.01854	.01738
15	.03538	.03264	.03018	.02797	.02597	.02417	.02255	.02107	.01974	.01853
16	.03724	.03439	.03183	.02952	.02744	.02556	.02385	.02231	.02092	.01965
17	.03911	.03615	.03348	.03107	.02890	.02694	.02516	.02354	.02208	.02075
18	.04100	.03792	.03515	.03264	.03037	.02832	.02646	.02477	.02323	.02184
19	.04294	.03974	.03685	.03424	.03188	.02973	.02778	.02602	.02441	.02294
20	.04497	.04165	.03864	.03592	.03345	.03121	.02918	.02732	.02564	.02410
21	.04707	.04362	.04049	.03766	.03508	.03275	.03062	.02868	.02691	.02530
22	.04926	.04568	.04243	.03948	.03679	.03435	.03212	.03009	.02824	.02655
23	.05157	.04785	.04447	.04140	.03860	.03605	.03372	.03160	.02965	.02788
24	.05404	.05017	.04666	.04346	.04054	.03788	.03545	.03322	.03119	.02932
25	.05668	.05268	.04902	.04569	.04265	.03987	.03733	.03500	.03287	.03091
26	.05953	.05537	.05157	.04811	.04494	.04204	.03938	.03695	.03472	.03267
27	.06258	.05827	.05433	.05072	.04742	.04440	.04163	.03908	.03674	.03459
28	.06585	.06138	.05729	.05354	.05011	.04695	.04406	.04140	.03895	.03670
29	.06932	.06469	.06044	.05655	.05297	.04969	.04667	.04389	.04132	.03896
30	.07298	.06818	.06378	.05974	.05602	.05260	.04944	.04654	.04386	.04139
31	.07684	.07188	.06732	.06312	.05925	.05569	.05241	.04937	.04657	.04399
32	.08092	.07578	.07106	.06670	.06268	.05898	.05556	.05239	.04947	.04676
33	.08522	.07991	.07501	.07050	.06633	.06247	.05891	.05561	.05256	.04972
34	.08972	.08423	.07917	.07449	.07016	.06615	.06244	.05901	.05582	.05286

Internal Revenue Service, Treasury

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Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

Adjusted Payout Rate										
AGE	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
35	.09444	.08878	.08354	.07869	.07420	.07004	.06618	.06260	.05928	.05619
36	.09940	.09355	.08814	.08312	.07846	.07415	.07013	.06641	.06294	.05972
37	.10459	.09856	.09297	.08777	.08295	.07847	.07431	.07043	.06682	.06346
38	.11004	.10382	.09805	.09268	.08769	.08304	.07872	.07469	.07093	.06742
39	.11573	.10932	.10337	.09782	.09266	.08784	.08336	.07917	.07526	.07161
40	.12167	.11508	.10893	.10321	.09787	.09289	.08824	.08389	.07982	.07602
41	.12787	.12109	.11476	.10885	.10334	.09818	.09336	.08885	.08463	.08068
42	.13433	.12736	.12085	.11476	.10906	.10373	.09874	.09406	.08968	.08557
43	.14109	.13393	.12723	.12095	.11508	.10957	.10441	.09957	.09502	.09075
44	.14814	.14078	.13389	.12744	.12138	.11569	.11036	.10534	.10063	.09620
45	.15548	.14793	.14086	.13421	.12797	.12211	.11659	.11141	.10653	.10193
46	.16313	.15540	.14814	.14131	.13488	.12884	.12315	.11779	.11274	.10798
47	.17109	.16318	.15573	.14871	.14210	.13588	.13001	.12448	.11925	.11432
48	.17938	.17128	.16364	.15645	.14966	.14325	.13721	.13150	.12610	.12100
49	.18801	.17973	.17191	.16453	.15756	.15098	.14475	.13887	.13330	.12803
50	.19702	.18856	.18057	.17301	.16586	.15910	.15270	.14663	.14089	.13545
51	.20642	.19778	.18961	.18188	.17456	.16762	.16104	.15480	.14889	.14328
52	.21621	.20741	.19907	.19117	.18367	.17656	.16981	.16340	.15732	.15153
53	.22641	.21745	.20894	.20087	.19321	.18593	.17901	.17243	.16617	.16022
54	.23699	.22788	.21922	.21098	.20316	.19571	.18862	.18188	.17546	.16934
55	.24794	.23868	.22987	.22148	.21350	.20589	.19865	.19174	.18516	.17888
56	.25920	.24981	.24085	.23232	.22418	.21642	.20902	.20195	.19521	.18877
57	.27078	.26126	.25217	.24349	.23521	.22730	.21975	.21253	.20563	.19904
58	.28266	.27301	.26379	.25498	.24656	.23851	.23081	.22345	.21640	.20965
59	.29486	.28510	.27576	.26682	.25827	.25009	.24225	.23474	.22755	.22065
60	.30740	.29754	.28810	.27905	.27037	.26206	.25409	.24645	.23911	.23208
61	.32029	.31033	.30079	.29164	.28285	.27442	.26632	.25855	.25109	.24391
62	.33347	.32344	.31381	.30455	.29567	.28712	.27891	.27102	.26343	.25613
63	.34693	.33684	.32713	.31779	.30881	.30017	.29185	.28385	.27614	.26872
64	.36069	.35054	.34076	.33135	.32229	.31356	.30515	.29704	.28922	.28169
65	.37474	.36455	.35472	.34525	.33612	.32731	.31881	.31061	.30270	.29506
66	.38927	.37905	.36919	.35968	.35049	.34161	.33304	.32476	.31676	.30903
67	.40423	.39401	.38413	.37458	.36535	.35643	.34780	.33946	.33138	.32357
68	.41956	.40935	.39947	.38991	.38066	.37170	.36303	.35464	.34650	.33863
69	.43522	.42504	.41518	.40562	.39636	.38739	.37869	.37026	.36208	.35415
70	.45118	.44104	.43121	.42168	.41243	.40346	.39475	.38629	.37809	.37012

Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

AGE	Adjusted Payout Rate									
	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
71	.46744	.45737	.44759	.43810	.42888	.41992	.41122	.40276	.39455	.38656
72	.48398	.47399	.46429	.45486	.44568	.43676	.42808	.41964	.41143	.40344
73	.50072	.49084	.48123	.47187	.46276	.45389	.44526	.43685	.42866	.42068
74	.51759	.50784	.49833	.48907	.48004	.47124	.46267	.45431	.44616	.43821
75	.53450	.52488	.51550	.50635	.49743	.48872	.48022	.47192	.46383	.45592
76	.55140	.54194	.53270	.52368	.51487	.50626	.49785	.48964	.48161	.47377
77	.56828	.55898	.54990	.54102	.53234	.52385	.51555	.50744	.49950	.49173
78	.58509	.57598	.56707	.55835	.54981	.54146	.53328	.52528	.51744	.50977
79	.60181	.59290	.58417	.57562	.56725	.55904	.55100	.54313	.53541	.52785
80	.61837	.60967	.60114	.59278	.58458	.57653	.56865	.56091	.55333	.54589
81	.63475	.62627	.61795	.60979	.60177	.59391	.58619	.57861	.57117	.56386
82	.65091	.64267	.63457	.62661	.61880	.61112	.60358	.59617	.58888	.58173
83	.66681	.65881	.65094	.64321	.63560	.62812	.62077	.61353	.60642	.59942
84	.68241	.67466	.66703	.65952	.65214	.64487	.63771	.63067	.62373	.61691
85	.69768	.69019	.68280	.67553	.66837	.66132	.65437	.64753	.64078	.63414
86	.71259	.70536	.69822	.69120	.68427	.67744	.67070	.66406	.65752	.65107
87	.72709	.72012	.71325	.70647	.69977	.69317	.68666	.68023	.67389	.66764
88	.74119	.73449	.72787	.72134	.71489	.70852	.70223	.69602	.68989	.68384
89	.75483	.74840	.74204	.73576	.72955	.72342	.71736	.71138	.70546	.69962
90	.76800	.76183	.75573	.74971	.74375	.73785	.73202	.72626	.72056	.71493
91	.78069	.77479	.76895	.76317	.75745	.75180	.74620	.74067	.73519	.72977
92	.79288	.78724	.78165	.77613	.77065	.76524	.75987	.75456	.74930	.74409
93	.80453	.79915	.79382	.78854	.78331	.77812	.77299	.76790	.76286	.75787
94	.81568	.81055	.80547	.80043	.79544	.79048	.78557	.78071	.77588	.77110
95	.82633	.82144	.81660	.81180	.80704	.80231	.79763	.79298	.78837	.78380
96	.83642	.83177	.82717	.82259	.81806	.81356	.80909	.80465	.80025	.79588
97	.84598	.84157	.83719	.83284	.82853	.82424	.81998	.81576	.81156	.80739
98	.85505	.85086	.84670	.84257	.83847	.83439	.83034	.82631	.82232	.81835
99	.86365	.85968	.85573	.85181	.84791	.84404	.84019	.83636	.83255	.82877
100	.87169	.86792	.86418	.86045	.85675	.85307	.84941	.84577	.84215	.83855
101	.87936	.87579	.87224	.86871	.86520	.86171	.85823	.85477	.85133	.84791
102	.88647	.88309	.87972	.87637	.87304	.86972	.86642	.86313	.85986	.85660
103	.89356	.89036	.88718	.88402	.88086	.87772	.87460	.87149	.86839	.86531
104	.90008	.89706	.89405	.89105	.88807	.88509	.88213	.87918	.87624	.87331
105	.90652	.90366	.90082	.89799	.89517	.89236	.88955	.88676	.88398	.88120
106	.91462	.91199	.90937	.90675	.90414	.90154	.89895	.89636	.89378	.89121
107	.92385	.92147	.91910	.91673	.91437	.91201	.90966	.90731	.90497	.90263
108	.93896	.93702	.93509	.93316	.93123	.92930	.92737	.92544	.92352	.92160
109	.96900	.96800	.96700	.96600	.96500	.96400	.96300	.96200	.96100	.96000

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Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

Adjusted Payout Rate										
AGE	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
0	.01323	.01279	.01238	.01202	.01169	.01139	.01112	.01088	.01065	.01044
1	.00721	.00674	.00632	.00594	.00559	.00528	.00500	.00474	.00451	.00430
2	.00733	.00683	.00639	.00598	.00562	.00529	.00499	.00472	.00447	.00425
3	.00764	.00711	.00664	.00622	.00583	.00548	.00516	.00487	.00461	.00437
4	.00806	.00750	.00700	.00655	.00614	.00577	.00543	.00513	.00485	.00459
5	.00856	.00797	.00744	.00696	.00653	.00614	.00578	.00545	.00515	.00488
6	.00914	.00852	.00795	.00745	.00699	.00657	.00619	.00584	.00552	.00523
7	.00976	.00911	.00851	.00798	.00749	.00704	.00664	.00627	.00593	.00562
8	.01047	.00978	.00915	.00858	.00806	.00759	.00716	.00677	.00640	.00607
9	.01126	.01053	.00986	.00926	.00871	.00821	.00775	.00734	.00695	.00660
10	.01213	.01136	.01065	.01002	.00944	.00891	.00842	.00798	.00757	.00720
11	.01309	.01227	.01153	.01086	.01024	.00968	.00917	.00870	.00827	.00787
12	.01413	.01327	.01249	.01178	.01113	.01054	.00999	.00950	.00904	.00862
13	.01523	.01432	.01350	.01275	.01206	.01144	.01086	.01034	.00985	.00940
14	.01634	.01539	.01452	.01373	.01301	.01235	.01174	.01118	.01067	.01020
15	.01743	.01643	.01552	.01469	.01393	.01323	.01259	.01200	.01146	.01096
16	.01849	.01744	.01648	.01561	.01480	.01407	.01339	.01277	.01220	.01167
17	.01953	.01843	.01742	.01650	.01565	.01488	.01416	.01351	.01290	.01235
18	.02056	.01940	.01834	.01737	.01648	.01566	.01491	.01422	.01358	.01299
19	.02160	.02038	.01927	.01824	.01730	.01644	.01565	.01492	.01424	.01362
20	.02270	.02141	.02024	.01916	.01817	.01726	.01642	.01565	.01494	.01428
21	.02382	.02247	.02124	.02010	.01906	.01810	.01721	.01640	.01565	.01495
22	.02500	.02358	.02228	.02108	.01998	.01897	.01803	.01717	.01638	.01564
23	.02625	.02476	.02339	.02213	.02097	.01990	.01891	.01800	.01716	.01638
24	.02761	.02604	.02460	.02327	.02205	.02092	.01988	.01891	.01802	.01719
25	.02912	.02747	.02595	.02455	.02326	.02206	.02096	.01994	.01900	.01812
26	.03078	.02904	.02744	.02597	.02461	.02335	.02218	.02110	.02010	.01917
27	.03261	.03079	.02910	.02755	.02611	.02478	.02355	.02241	.02135	.02037
28	.03462	.03270	.03093	.02929	.02778	.02637	.02507	.02387	.02274	.02170
29	.03678	.03477	.03291	.03118	.02959	.02811	.02673	.02546	.02427	.02316
30	.03910	.03699	.03503	.03322	.03154	.02997	.02852	.02717	.02592	.02475
31	.04159	.03937	.03731	.03541	.03364	.03199	.03046	.02903	.02770	.02646
32	.04425	.04192	.03976	.03776	.03589	.03416	.03254	.03104	.02963	.02832
33	.04710	.04466	.04239	.04029	.03832	.03650	.03479	.03320	.03172	.03033
34	.05011	.04756	.04518	.04297	.04090	.03898	.03718	.03551	.03394	.03247

Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

Adjusted Payout Rate										
AGE	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
35	.05331	.05064	.04815	.04582	.04366	.04163	.03974	.03798	.03632	.03477
36	.05671	.05391	.05130	.04887	.04659	.04446	.04247	.04061	.03887	.03723
37	.06032	.05739	.05466	.05210	.04972	.04748	.04539	.04343	.04159	.03986
38	.06415	.06109	.05823	.05556	.05305	.05070	.04850	.04644	.04450	.04268
39	.06819	.06500	.06201	.05921	.05658	.05412	.05181	.04964	.04760	.04568
40	.07246	.06913	.06601	.06308	.06033	.05774	.05532	.05304	.05089	.04887
41	.07697	.07349	.07023	.06717	.06429	.06158	.05904	.05664	.05439	.05226
42	.08171	.07809	.07469	.07149	.06848	.06564	.06298	.06046	.05809	.05585
43	.08674	.08297	.07942	.07608	.07293	.06997	.06717	.06453	.06204	.05969
44	.09203	.08810	.08441	.08092	.07764	.07454	.07161	.06885	.06624	.06377
45	.09760	.09352	.08967	.08604	.08261	.07938	.07632	.07342	.07068	.06809
46	.10348	.09925	.09524	.09146	.08789	.08451	.08131	.07828	.07542	.07270
47	.10967	.10527	.10111	.09717	.09345	.08992	.08659	.08342	.08042	.07757
48	.11618	.11161	.10730	.10321	.09933	.09566	.09217	.08887	.08573	.08275
49	.12304	.11831	.11383	.10958	.10555	.10173	.09810	.09465	.09137	.08825
50	.13029	.12540	.12076	.11635	.11216	.10818	.10440	.10081	.09739	.09413
51	.13795	.13289	.12808	.12351	.11917	.11504	.11110	.10736	.10379	.10040
52	.14604	.14081	.13584	.13111	.12661	.12232	.11823	.11434	.11062	.10708
53	.15456	.14917	.14404	.13914	.13448	.13004	.12580	.12175	.11789	.11420
54	.16352	.15796	.15266	.14761	.14279	.13819	.13379	.12959	.12558	.12175
55	.17289	.16717	.16171	.15650	.15152	.14676	.14221	.13786	.13370	.12971
56	.18262	.17674	.17113	.16576	.16062	.15570	.15100	.14650	.14218	.13805
57	.19273	.18669	.18092	.17539	.17010	.16503	.16017	.15552	.15105	.14677
58	.20319	.19700	.19107	.18539	.17994	.17472	.16971	.16490	.16029	.15586
59	.21404	.20770	.20162	.19579	.19019	.18481	.17965	.17470	.16993	.16535
60	.22532	.21884	.21261	.20663	.20088	.19536	.19005	.18494	.18003	.17530
61	.23702	.23040	.22403	.21790	.21201	.20634	.20089	.19564	.19058	.18571
62	.24911	.24235	.23584	.22958	.22355	.21774	.21214	.20674	.20154	.19653
63	.26157	.25468	.24805	.24165	.23548	.22954	.22380	.21827	.21293	.20777
64	.27442	.26742	.26065	.25413	.24783	.24175	.23588	.23021	.22474	.21944
65	.28768	.28056	.27368	.26703	.26061	.25441	.24841	.24261	.23700	.23158
66	.30156	.29433	.28735	.28059	.27405	.26773	.26161	.25569	.24995	.24440
67	.31601	.30870	.30161	.29476	.28812	.28169	.27545	.26942	.26357	.25790
68	.33100	.32360	.31643	.30949	.30275	.29622	.28989	.28375	.27779	.27201
69	.34646	.33900	.33177	.32474	.31793	.31131	.30489	.29865	.29259	.28671
70	.36239	.35488	.34758	.34049	.33361	.32692	.32041	.31409	.30795	.30197

Internal Revenue Service, Treasury

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Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

Adjusted Payout Rate										
AGE	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
71	.37880	.37125	.36391	.35677	.34983	.34308	.33651	.33011	.32389	.31784
72	.39566	.38809	.38073	.37355	.36657	.35977	.35315	.34670	.34041	.33429
73	.41291	.40534	.39796	.39077	.38376	.37693	.37027	.36377	.35744	.35126
74	.43046	.42290	.41552	.40833	.40131	.39446	.38778	.38125	.37489	.36867
75	.44821	.44068	.43332	.42614	.41913	.41227	.40558	.39904	.39266	.38641
76	.46611	.45862	.45130	.44415	.43715	.43031	.42363	.41709	.41069	.40444
77	.48414	.47671	.46944	.46233	.45537	.44856	.44189	.43536	.42898	.42272
78	.50226	.49490	.48770	.48065	.47374	.46697	.46034	.45384	.44747	.44123
79	.52043	.51317	.50604	.49906	.49222	.48551	.47892	.47247	.46614	.45993
80	.53859	.53142	.52440	.51750	.51074	.50410	.49758	.49118	.48491	.47874
81	.55669	.54964	.54273	.53593	.52926	.52271	.51627	.50995	.50373	.49763
82	.57469	.56778	.56099	.55431	.54774	.54129	.53494	.52871	.52257	.51654
83	.59254	.58577	.57911	.57256	.56612	.55978	.55354	.54740	.54136	.53541
84	.61019	.60358	.59706	.59065	.58434	.57812	.57200	.56597	.56003	.55419
85	.62759	.62114	.61479	.60853	.60236	.59628	.59028	.58438	.57856	.57282
86	.64470	.63843	.63224	.62614	.62012	.61419	.60833	.60256	.59687	.59125
87	.66146	.65537	.64936	.64342	.63757	.63179	.62608	.62045	.61489	.60941
88	.67786	.67196	.66613	.66037	.65469	.64907	.64352	.63804	.63263	.62728
89	.69384	.68813	.68249	.67691	.67140	.66595	.66057	.65525	.64999	.64479
90	.70936	.70385	.69840	.69301	.68768	.68241	.67719	.67204	.66693	.66189
91	.72440	.71909	.71384	.70864	.70349	.69840	.69336	.68837	.68344	.67855
92	.73894	.73383	.72878	.72377	.71881	.71390	.70904	.70422	.69945	.69473
93	.75292	.74801	.74316	.73834	.73357	.72885	.72416	.71952	.71492	.71037
94	.76636	.76166	.75700	.75238	.74780	.74326	.73876	.73429	.72986	.72547
95	.77926	.77476	.77030	.76587	.76148	.75712	.75280	.74851	.74426	.74004
96	.79155	.78725	.78298	.77874	.77453	.77036	.76622	.76210	.75802	.75397
97	.80325	.79915	.79507	.79101	.78699	.78300	.77903	.77509	.77117	.76729
98	.81440	.81048	.80659	.80272	.79887	.79505	.79126	.78749	.78375	.78002
99	.82502	.82128	.81757	.81388	.81021	.80656	.80294	.79934	.79576	.79220
100	.83497	.83141	.82788	.82436	.82086	.81738	.81392	.81048	.80706	.80365
101	.84451	.84112	.83776	.83441	.83107	.82776	.82446	.82117	.81791	.81466
102	.85337	.85014	.84693	.84374	.84056	.83740	.83425	.83112	.82800	.82490
103	.86223	.85918	.85613	.85310	.85008	.84708	.84409	.84111	.83814	.83519
104	.87040	.86749	.86460	.86172	.85885	.85599	.85314	.85030	.84748	.84466
105	.87844	.87568	.87294	.87020	.86748	.86476	.86205	.85935	.85666	.85398
106	.88865	.88609	.88354	.88100	.87846	.87594	.87341	.87090	.86839	.86590
107	.90030	.89797	.89565	.89333	.89102	.88871	.88641	.88411	.88181	.87952
108	.91968	.91776	.91585	.91394	.91203	.91012	.90821	.90630	.90440	.90250
109	.95900	.95800	.95700	.95600	.95500	.95400	.95300	.95200	.95100	.95000

Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

AGE	Adjusted Payout Rate									
	10.2%	10.4%	10.6%	10.8%	11.0%	11.2%	11.4%	11.6%	11.8%	12.0%
0	.01025	.01008	.00992	.00977	.00963	.00950	.00938	.00927	.00917	.00907
1	.00410	.00392	.00376	.00361	.00347	.00334	.00322	.00310	.00300	.00290
2	.00404	.00385	.00367	.00351	.00336	.00322	.00310	.00298	.00287	.00276
3	.00415	.00394	.00376	.00359	.00343	.00328	.00314	.00301	.00290	.00279
4	.00435	.00414	.00394	.00375	.00358	.00342	.00328	.00314	.00302	.00290
5	.00463	.00439	.00418	.00398	.00380	.00363	.00348	.00333	.00319	.00307
6	.00496	.00471	.00448	.00427	.00408	.00390	.00373	.00357	.00343	.00329
7	.00533	.00507	.00483	.00460	.00439	.00420	.00402	.00385	.00369	.00355
8	.00577	.00549	.00523	.00499	.00476	.00456	.00436	.00418	.00402	.00386
9	.00627	.00598	.00570	.00544	.00520	.00498	.00478	.00458	.00440	.00423
10	.00685	.00653	.00624	.00596	.00571	.00547	.00525	.00505	.00485	.00467
11	.00750	.00716	.00685	.00656	.00629	.00603	.00580	.00558	.00537	.00518
12	.00823	.00787	.00753	.00722	.00693	.00667	.00642	.00618	.00596	.00576
13	.00899	.00861	.00826	.00793	.00762	.00734	.00707	.00682	.00659	.00637
14	.00976	.00935	.00898	.00863	.00831	.00801	.00772	.00746	.00722	.00698
15	.01050	.01007	.00967	.00931	.00896	.00864	.00835	.00807	.00781	.00756
16	.01118	.01073	.01031	.00992	.00956	.00922	.00891	.00861	.00834	.00808
17	.01183	.01135	.01091	.01050	.01011	.00976	.00942	.00911	.00882	.00855
18	.01244	.01194	.01147	.01104	.01063	.01025	.00990	.00957	.00926	.00897
19	.01304	.01251	.01202	.01156	.01113	.01073	.01035	.01001	.00968	.00937
20	.01367	.01311	.01258	.01209	.01164	.01122	.01082	.01045	.01011	.00978
21	.01430	.01371	.01315	.01263	.01215	.01171	.01129	.01090	.01053	.01019
22	.01496	.01432	.01373	.01319	.01268	.01220	.01176	.01134	.01095	.01059
23	.01565	.01498	.01436	.01377	.01323	.01273	.01225	.01181	.01140	.01101
24	.01642	.01571	.01505	.01443	.01386	.01332	.01282	.01235	.01191	.01149
25	.01731	.01655	.01585	.01519	.01458	.01401	.01347	.01297	.01250	.01206
26	.01831	.01751	.01676	.01606	.01541	.01480	.01423	.01370	.01320	.01273
27	.01945	.01860	.01780	.01706	.01637	.01572	.01511	.01454	.01401	.01351
28	.02073	.01982	.01898	.01819	.01745	.01676	.01611	.01551	.01494	.01440
29	.02213	.02117	.02027	.01943	.01865	.01791	.01722	.01658	.01597	.01540
30	.02365	.02263	.02168	.02079	.01995	.01917	.01844	.01775	.01710	.01649
31	.02531	.02422	.02321	.02226	.02138	.02054	.01976	.01902	.01833	.01768
32	.02709	.02595	.02487	.02387	.02292	.02204	.02120	.02042	.01968	.01899
33	.02903	.02782	.02668	.02561	.02461	.02366	.02278	.02194	.02116	.02041
34	.03110	.02981	.02860	.02747	.02640	.02540	.02446	.02357	.02273	.02194

Internal Revenue Service, Treasury

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Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

Adjusted Payout Rate										
AGE	10.2%	10.4%	10.6%	10.8%	11.0%	11.2%	11.4%	11.6%	11.8%	12.0%
35	.03332	.03195	.03067	.02947	.02834	.02728	.02627	.02533	.02444	.02359
36	.03569	.03425	.03290	.03162	.03042	.02929	.02823	.02722	.02627	.02537
37	.03824	.03671	.03528	.03393	.03266	.03146	.03032	.02925	.02824	.02729
38	.04097	.03936	.03784	.03641	.03506	.03379	.03259	.03145	.03037	.02936
39	.04387	.04217	.04057	.03905	.03763	.03628	.03500	.03380	.03265	.03157
40	.04696	.04517	.04347	.04187	.04036	.03893	.03758	.03630	.03509	.03394
41	.05025	.04836	.04657	.04488	.04328	.04177	.04034	.03898	.03769	.03647
42	.05374	.05174	.04986	.04807	.04638	.04478	.04326	.04183	.04046	.03917
43	.05747	.05537	.05338	.05150	.04971	.04802	.04641	.04489	.04344	.04207
44	.06143	.05922	.05712	.05514	.05325	.05147	.04977	.04816	.04663	.04517
45	.06564	.06331	.06111	.05901	.05703	.05514	.05335	.05164	.05002	.04848
46	.07012	.06768	.06536	.06315	.06106	.05907	.05718	.05538	.05366	.05203
47	.07487	.07231	.06987	.06755	.06535	.06325	.06125	.05935	.05754	.05581
48	.07992	.07723	.07467	.07223	.06991	.06770	.06560	.06359	.06168	.05985
49	.08529	.08247	.07978	.07722	.07479	.07246	.07024	.06813	.06611	.06418
50	.09103	.08808	.08526	.08258	.08002	.07757	.07524	.07301	.07088	.06885
51	.09716	.09407	.09112	.08831	.08562	.08306	.08060	.07826	.07601	.07387
52	.10370	.10047	.09739	.09445	.09163	.08894	.08637	.08390	.08154	.07928
53	.11068	.10731	.10409	.10101	.09806	.09524	.09254	.08996	.08748	.08510
54	.11808	.11457	.11121	.10800	.10492	.10197	.09914	.09642	.09382	.09133
55	.12590	.12225	.11875	.11540	.11218	.10910	.10614	.10330	.10057	.09795
56	.13409	.13029	.12665	.12316	.11981	.11659	.11350	.11053	.10768	.10493
57	.14266	.13872	.13494	.13130	.12781	.12446	.12123	.11813	.11515	.11228
58	.15160	.14751	.14359	.13981	.13618	.13269	.12933	.12609	.12298	.11998
59	.16095	.15672	.15264	.14873	.14495	.14132	.13783	.13446	.13121	.12808
60	.17076	.16638	.16216	.15810	.15419	.15042	.14678	.14328	.13990	.13663
61	.18101	.17649	.17213	.16793	.16388	.15997	.15619	.15255	.14904	.14564
62	.19169	.18703	.18253	.17818	.17399	.16994	.16603	.16225	.15860	.15507
63	.20279	.19799	.19335	.18886	.18453	.18034	.17629	.17238	.16859	.16493
64	.21433	.20939	.20461	.19998	.19551	.19119	.18700	.18295	.17903	.17523
65	.22633	.22125	.21633	.21158	.20697	.20251	.19819	.19400	.18994	.18601
66	.23903	.23382	.22877	.22388	.21914	.21455	.21010	.20578	.20159	.19752
67	.25240	.24707	.24190	.23688	.23202	.22730	.22271	.21827	.21395	.20975
68	.26640	.26095	.25566	.25053	.24554	.24070	.23600	.23143	.22698	.22267
69	.28099	.27544	.27004	.26480	.25970	.25474	.24992	.24523	.24067	.23623
70	.29616	.29051	.28501	.27966	.27446	.26939	.26446	.25966	.25499	.25044

Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

AGE	Adjusted Payout Rate									
	10.2%	10.4%	10.6%	10.8%	11.0%	11.2%	11.4%	11.6%	11.8%	12.0%
71	.31194	.30620	.30062	.29517	.28987	.28471	.27968	.27478	.27000	.26534
72	.32833	.32251	.31684	.31132	.30593	.30068	.29556	.29057	.28569	.28094
73	.34524	.33936	.33363	.32804	.32258	.31725	.31205	.30697	.30201	.29717
74	.36260	.35667	.35089	.34523	.33971	.33432	.32905	.32390	.31887	.31395
75	.38031	.37435	.36852	.36282	.35725	.35180	.34647	.34126	.33617	.33118
76	.39832	.39233	.38647	.38074	.37513	.36964	.36427	.35901	.35386	.34882
77	.41660	.41060	.40473	.39898	.39335	.38783	.38242	.37713	.37194	.36685
78	.43512	.42913	.42326	.41750	.41186	.40632	.40090	.39558	.39036	.38524
79	.45384	.44787	.44201	.43626	.43062	.42509	.41966	.41432	.40909	.40396
80	.47269	.46675	.46092	.45519	.44957	.44404	.43862	.43329	.42806	.42291
81	.49163	.48574	.47994	.47425	.46866	.46316	.45775	.45244	.44722	.44208
82	.51061	.50478	.49904	.49340	.48784	.48238	.47701	.47173	.46653	.46141
83	.52956	.52380	.51813	.51255	.50705	.50165	.49632	.49108	.48592	.48083
84	.54843	.54275	.53716	.53166	.52623	.52089	.51562	.51044	.50532	.50029
85	.56716	.56159	.55609	.55067	.54533	.54006	.53487	.52975	.52470	.51972
86	.58571	.58024	.57485	.56953	.56428	.55910	.55399	.54894	.54397	.53906
87	.60399	.59864	.59337	.58815	.58301	.57793	.57291	.56795	.56306	.55823
88	.62200	.61678	.61162	.60653	.60150	.59653	.59161	.58676	.58196	.57722
89	.63965	.63457	.62954	.62458	.61967	.61481	.61001	.60526	.60057	.59593
90	.65690	.65196	.64707	.64224	.63746	.63273	.62805	.62342	.61884	.61431
91	.67371	.66892	.66418	.65949	.65485	.65025	.64570	.64119	.63673	.63231
92	.69005	.68542	.68083	.67628	.67178	.66732	.66290	.65852	.65419	.64989
93	.70585	.70137	.69694	.69254	.68819	.68387	.67959	.67534	.67114	.66697
94	.72112	.71681	.71253	.70828	.70407	.69990	.69576	.69166	.68759	.68355
95	.73585	.73170	.72758	.72349	.71943	.71541	.71141	.70745	.70352	.69961
96	.74995	.74595	.74199	.73806	.73415	.73027	.72642	.72260	.71881	.71505
97	.76343	.75960	.75579	.75201	.74826	.74453	.74083	.73715	.73350	.72987
98	.77633	.77265	.76900	.76538	.76177	.75819	.75463	.75110	.74759	.74410
99	.78866	.78514	.78165	.77817	.77472	.77129	.76787	.76448	.76111	.75775
100	.80027	.79690	.79356	.79023	.78692	.78363	.78036	.77710	.77386	.77065
101	.81143	.80821	.80502	.80183	.79867	.79552	.79239	.78927	.78617	.78308
102	.82181	.81874	.81568	.81264	.80961	.80659	.80359	.80060	.79763	.79467
103	.83225	.82933	.82641	.82351	.82062	.81774	.81488	.81203	.80919	.80636
104	.84186	.83907	.83629	.83351	.83076	.82801	.82527	.82254	.81982	.81712
105	.85131	.84865	.84600	.84336	.84072	.83810	.83548	.83288	.83028	.82769
106	.86340	.86092	.85844	.85597	.85351	.85105	.84860	.84616	.84372	.84130
107	.87724	.87496	.87268	.87041	.86815	.86589	.86363	.86138	.85914	.85690
108	.90060	.89870	.89681	.89492	.89303	.89114	.88925	.88736	.88548	.88360
109	.94900	.94800	.94700	.94600	.94500	.94400	.94300	.94200	.94100	.94000

Internal Revenue Service, Treasury

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Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

AGE	Adjusted Payout Rate									
	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
0	.00898	.00889	.00881	.00873	.00866	.00859	.00853	.00846	.00840	.00835
1	.00281	.00273	.00265	.00257	.00250	.00244	.00237	.00232	.00226	.00221
2	.00267	.00258	.00249	.00241	.00234	.00227	.00220	.00214	.00208	.00202
3	.00268	.00259	.00249	.00241	.00233	.00225	.00218	.00212	.00205	.00199
4	.00279	.00268	.00258	.00249	.00241	.00233	.00225	.00218	.00211	.00205
5	.00295	.00284	.00273	.00263	.00254	.00245	.00237	.00229	.00222	.00215
6	.00316	.00304	.00293	.00283	.00273	.00263	.00254	.00246	.00238	.00230
7	.00341	.00328	.00316	.00305	.00294	.00284	.00274	.00265	.00256	.00248
8	.00371	.00357	.00344	.00332	.00320	.00310	.00299	.00289	.00280	.00271
9	.00408	.00393	.00379	.00366	.00353	.00341	.00330	.00320	.00310	.00300
10	.00450	.00434	.00419	.00405	.00392	.00379	.00367	.00356	.00345	.00335
11	.00500	.00483	.00467	.00452	.00438	.00424	.00411	.00399	.00387	.00376
12	.00557	.00538	.00521	.00505	.00490	.00476	.00462	.00449	.00436	.00425
13	.00617	.00597	.00579	.00562	.00546	.00531	.00516	.00502	.00489	.00477
14	.00677	.00656	.00637	.00619	.00602	.00585	.00570	.00555	.00541	.00528
15	.00733	.00712	.00691	.00672	.00654	.00636	.00620	.00605	.00590	.00576
16	.00784	.00761	.00739	.00719	.00700	.00681	.00664	.00648	.00632	.00618
17	.00829	.00805	.00782	.00761	.00741	.00721	.00703	.00686	.00670	.00654
18	.00870	.00845	.00821	.00798	.00777	.00756	.00737	.00719	.00702	.00685
19	.00909	.00882	.00856	.00832	.00810	.00788	.00768	.00749	.00731	.00713
20	.00948	.00919	.00892	.00867	.00843	.00821	.00799	.00779	.00760	.00741
21	.00986	.00956	.00927	.00901	.00875	.00851	.00829	.00807	.00787	.00767
22	.01024	.00992	.00962	.00933	.00906	.00881	.00857	.00834	.00813	.00792
23	.01065	.01030	.00998	.00968	.00939	.00912	.00887	.00862	.00839	.00818
24	.01110	.01074	.01040	.01007	.00977	.00948	.00921	.00895	.00870	.00847
25	.01165	.01126	.01089	.01055	.01022	.00991	.00962	.00934	.00908	.00884
26	.01228	.01187	.01148	.01111	.01076	.01043	.01012	.00982	.00955	.00928
27	.01303	.01259	.01217	.01178	.01140	.01105	.01072	.01040	.01010	.00982
28	.01390	.01342	.01297	.01255	.01215	.01178	.01142	.01108	.01076	.01046
29	.01486	.01435	.01387	.01342	.01299	.01259	.01221	.01185	.01150	.01117
30	.01591	.01537	.01486	.01437	.01392	.01348	.01307	.01269	.01232	.01197
31	.01707	.01649	.01594	.01542	.01493	.01447	.01403	.01361	.01322	.01284
32	.01833	.01771	.01713	.01657	.01605	.01555	.01508	.01464	.01421	.01381
33	.01971	.01905	.01843	.01784	.01728	.01674	.01624	.01576	.01531	.01487
34	.02119	.02049	.01982	.01919	.01859	.01802	.01748	.01697	.01648	.01602

Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

Adjusted Payout Rate										
AGE	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
35	.02280	.02204	.02133	.02065	.02001	.01940	.01883	.01828	.01775	.01726
36	.02452	.02372	.02296	.02224	.02155	.02090	.02028	.01969	.01913	.01860
37	.02638	.02553	.02471	.02394	.02321	.02252	.02185	.02123	.02063	.02006
38	.02839	.02748	.02661	.02579	.02501	.02427	.02356	.02289	.02225	.02164
39	.03055	.02957	.02865	.02777	.02694	.02615	.02539	.02467	.02399	.02333
40	.03285	.03181	.03083	.02990	.02901	.02816	.02735	.02658	.02585	.02515
41	.03531	.03421	.03316	.03217	.03122	.03032	.02946	.02863	.02785	.02710
42	.03793	.03676	.03565	.03459	.03358	.03262	.03170	.03082	.02999	.02919
43	.04076	.03952	.03833	.03721	.03613	.03510	.03413	.03319	.03230	.03144
44	.04378	.04246	.04120	.04000	.03886	.03777	.03672	.03573	.03477	.03386
45	.04701	.04561	.04427	.04299	.04178	.04062	.03950	.03844	.03743	.03645
46	.05047	.04898	.04757	.04621	.04492	.04368	.04250	.04137	.04029	.03925
47	.05416	.05258	.05108	.04964	.04827	.04696	.04570	.04449	.04334	.04224
48	.05810	.05644	.05484	.05332	.05186	.05047	.04913	.04785	.04662	.04545
49	.06233	.06057	.05888	.05727	.05572	.05424	.05282	.05146	.05016	.04890
50	.06690	.06503	.06325	.06154	.05990	.05833	.05683	.05538	.05399	.05266
51	.07181	.06984	.06796	.06615	.06442	.06275	.06116	.05962	.05815	.05673
52	.07712	.07504	.07305	.07114	.06931	.06755	.06585	.06423	.06267	.06116
53	.08282	.08063	.07853	.07652	.07458	.07272	.07093	.06921	.06756	.06596
54	.08893	.08663	.08442	.08229	.08025	.07829	.07640	.07458	.07283	.07114
55	.09544	.09302	.09070	.08846	.08631	.08424	.08224	.08032	.07847	.07669
56	.10230	.09976	.09732	.09497	.09270	.09052	.08842	.08639	.08444	.08256
57	.10952	.10686	.10430	.10183	.09945	.09716	.09495	.09281	.09075	.08877
58	.11709	.11431	.11162	.10904	.10654	.10413	.10181	.09956	.09739	.09530
59	.12506	.12215	.11934	.11663	.11402	.11149	.10905	.10669	.10441	.10221
60	.13349	.13045	.12751	.12468	.12194	.11929	.11674	.11426	.11187	.10955
61	.14236	.13919	.13613	.13317	.13031	.12754	.12486	.12227	.11976	.11733
62	.15166	.14836	.14517	.14208	.13909	.13620	.13340	.13069	.12806	.12551
63	.16138	.15795	.15463	.15141	.14830	.14528	.14235	.13952	.13677	.13410
64	.17155	.16799	.16453	.16119	.15794	.15480	.15175	.14879	.14592	.14313
65	.18220	.17850	.17492	.17144	.16806	.16479	.16161	.15853	.15553	.15262
66	.19358	.18975	.18604	.18243	.17893	.17552	.17222	.16901	.16589	.16285
67	.20568	.20173	.19788	.19415	.19052	.18699	.18356	.18022	.17698	.17382
68	.21847	.21439	.21042	.20656	.20280	.19915	.19560	.19213	.18877	.18549
69	.23191	.22771	.22362	.21964	.21577	.21199	.20831	.20473	.20124	.19784
70	.24601	.24169	.23748	.23339	.22939	.22550	.22171	.21801	.21440	.21088

Internal Revenue Service, Treasury

§ 1.664-4

Table U(1) - Unitrust Single Life Remainder Factors
Based on Life Table 2000CM
Applicable On or After May 1, 2009

AGE	Adjusted Payout Rate									
	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
71	.26080	.25638	.25206	.24785	.24375	.23974	.23584	.23202	.22830	.22467
72	.27630	.27178	.26736	.26305	.25884	.25473	.25071	.24679	.24296	.23922
73	.29244	.28782	.28331	.27890	.27460	.27039	.26628	.26226	.25833	.25449
74	.30914	.30444	.29984	.29535	.29096	.28666	.28245	.27834	.27432	.27038
75	.32630	.32153	.31686	.31229	.30782	.30344	.29915	.29496	.29085	.28682
76	.34389	.33905	.33432	.32968	.32514	.32069	.31633	.31205	.30787	.30376
77	.36187	.35698	.35220	.34750	.34290	.33839	.33396	.32963	.32537	.32120
78	.38022	.37530	.37047	.36573	.36108	.35652	.35204	.34765	.34333	.33910
79	.39891	.39396	.38910	.38433	.37965	.37504	.37053	.36609	.36173	.35744
80	.41786	.41290	.40802	.40323	.39852	.39389	.38934	.38486	.38047	.37615
81	.43703	.43207	.42719	.42238	.41766	.41302	.40845	.40395	.39953	.39518
82	.45638	.45143	.44655	.44175	.43703	.43238	.42781	.42330	.41887	.41450
83	.47583	.47090	.46604	.46126	.45655	.45191	.44734	.44284	.43840	.43403
84	.49532	.49043	.48561	.48085	.47617	.47155	.46700	.46251	.45808	.45372
85	.51480	.50996	.50518	.50047	.49582	.49124	.48671	.48225	.47785	.47351
86	.53421	.52943	.52470	.52004	.51544	.51090	.50642	.50200	.49763	.49332
87	.55346	.54875	.54409	.53950	.53496	.53047	.52604	.52167	.51734	.51307
88	.57254	.56791	.56333	.55881	.55434	.54992	.54555	.54124	.53697	.53275
89	.59134	.58680	.58231	.57788	.57349	.56914	.56485	.56060	.55640	.55225
90	.60982	.60538	.60099	.59665	.59234	.58809	.58388	.57971	.57558	.57150
91	.62794	.62361	.61932	.61508	.61087	.60671	.60259	.59851	.59447	.59046
92	.64564	.64142	.63725	.63311	.62901	.62495	.62093	.61694	.61299	.60907
93	.66284	.65874	.65468	.65066	.64667	.64272	.63880	.63491	.63106	.62724
94	.67955	.67558	.67164	.66773	.66386	.66002	.65621	.65243	.64868	.64496
95	.69574	.69190	.68809	.68431	.68055	.67683	.67313	.66946	.66582	.66221
96	.71131	.70760	.70391	.70025	.69662	.69302	.68944	.68588	.68235	.67885
97	.72626	.72268	.71913	.71560	.71209	.70861	.70515	.70171	.69829	.69490
98	.74063	.73718	.73376	.73035	.72697	.72361	.72027	.71695	.71365	.71037
99	.75442	.75111	.74781	.74454	.74128	.73804	.73483	.73163	.72844	.72528
100	.76744	.76426	.76109	.75794	.75481	.75169	.74860	.74551	.74245	.73940
101	.78001	.77695	.77392	.77089	.76788	.76489	.76191	.75895	.75600	.75306
102	.79172	.78879	.78587	.78297	.78008	.77720	.77434	.77149	.76865	.76582
103	.80354	.80074	.79795	.79517	.79240	.78965	.78690	.78417	.78145	.77874
104	.81442	.81174	.80906	.80640	.80374	.80110	.79847	.79584	.79323	.79063
105	.82511	.82254	.81998	.81742	.81488	.81234	.80982	.80730	.80479	.80229
106	.83887	.83646	.83405	.83165	.82926	.82687	.82449	.82212	.81975	.81739
107	.85466	.85243	.85020	.84798	.84576	.84355	.84134	.83914	.83694	.83474
108	.88172	.87984	.87797	.87610	.87423	.87236	.87049	.86862	.86676	.86490
109	.93900	.93800	.93700	.93600	.93500	.93400	.93300	.93200	.93100	.93000

§ 1.665(a)-0

(f) *Effective/applicability date.* This section applies on and after May 1, 2009.

[T.D. 8540, 59 FR 30117, June 10, 1994, as amended by T.D. 8819, 64 FR 23199, Apr. 30, 1999; T.D. 8886, 65 FR 36919, 36943, June 12, 2000; T.D. 9448, 74 FR 21465, May 7, 2009; T.D. 9540, 76 FR 49595, Aug. 10, 2011]

TREATMENT OF EXCESS DISTRIBUTIONS OF TRUSTS APPLICABLE TO TAXABLE YEARS BEGINNING BEFORE JANUARY 1, 1969

§ 1.665(a)-0 Excess distributions by trusts; scope of subpart D.

Subpart D (section 665 and following), part I, subchapter J, chapter 1 of the Internal Revenue Code, in the case of trusts other than foreign trusts created by U.S. persons, is designed generally to prevent a shift of tax burden to a trust from a beneficiary or beneficiaries. In the case of a foreign trust created by a U.S. person, subpart D is designed to prevent certain other tax avoidance possibilities. To accomplish these ends, subpart D provides special rules for treatment of amounts paid, credited, or required to be distributed by a complex trust (subject to subpart C (section 661 and following) of such part I) in any year in excess of distributable net income for that year. Such an excess distribution is defined as an accumulation distribution, subject to the limitations in section 665 (b) or (c). An accumulation distribution, in the case of a trust other than a foreign trust created by a U.S. person, is “thrown back” to each of the 5 preceding years in inverse order. In the case of a foreign trust created by a U.S. person such an accumulation distribution is “thrown back,” in inverse order, to each of the preceding years to which the Internal Revenue Code of 1954 applies. That is, an accumulation distribution will be taxed to the beneficiaries of the trust in the year the distribution is made or required, but, in general, only to the extent of the distributable net income of those years which was not in fact distributed. However, with respect to a distribution by a trust other than a foreign trust created by a U.S. person, the resulting tax will not be greater than the aggregate of the taxes that would have been at-

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tributable to the amount thrown back to previous years had they been included in gross income of the beneficiaries in those years. In the case of a foreign trust created by a U.S. person, the resulting tax is computed under the provisions of section 669. To prevent double taxation, both in the case of a foreign trust created by a U.S. person, and a trust other than a foreign trust created by a U.S. person, the beneficiaries receive a credit for any taxes previously paid by the trust which are attributable to the excess thrown back and which are creditable under the provisions of chapter 1 of the Internal Revenue Code. Subpart D does not apply to any estate.

[T.D. 6989, 34 FR 733, Jan. 17, 1969]

§ 1.665(a)-1 Undistributed net income.

(a) The term *undistributed net income* means for any taxable year the distributable net income of the trust for that year as determined under section 643(a), less:

(1) The amount of income required to be distributed currently and any other amounts properly paid or credited or required to be distributed to beneficiaries in the taxable year as specified in paragraphs (1) and (2) of section 661(a), and

(2) The amount of taxes imposed on the trust, as defined in § 1.665(d)-1.

The application of the rule in this paragraph to the first year of a trust in which income is accumulated may be illustrated by the following example:

Example. Assume that under the terms of the trust, \$10,000 of income is required to be distributed currently to A and the trustee has discretion to make additional distributions to A. During the taxable year 1954 the trust had distributable net income of \$30,100 derived from royalties and the trustee made distributions of \$20,000 to A. The taxable income of the trust is \$10,000 on which a tax of \$2,640 is paid. The undistributed net income of the trust as of the close of the taxable year 1954 is \$7,460 computed as follows:

Distributable net income	\$30,100
Less:	
Income currently distributable to	
A	\$10,000
Other amounts distributed to A ..	10,000
Taxes imposed on the trust (see	
§ 1.665(d)-1)	2,640
	<hr/>
	22,640
Undistributed net income	7,460